Bundle Trust Board (Public Session) 25 June 2026

Agenda attachments

ITEM 00 Public Trust Board Agenda 25 June 2026

ITEM 00 Public Trust Board Agenda 25 June 2026 Cymraeg

0 09:30 - OPENING ITEMS

1 Chair's welcome, apologies and quorum

2 Declarations of interest

Board Member Register of Interests - 10 June 2026

2.1 FOR APPROVAL, ASSURANCE AND DISCUSSION

3 09:33 - 2025-26 Annual Accounts and Annual Report [to be uploaded following endorsement by ARAC on 23 June]

3.1 2025-26 Annual Audited Accounts [to be uploaded following endorsement by ARAC on 23 June]

3.2 2025-26 Annual Report [to be uploaded following endorsement by ARAC on 23 June]

3.3 Audit Report, 2025-26 Accounts (including Letter of Representation) [to be uploaded following endorsement by ARAC on 23 June]

4 09:53 - Internal Audit: Annual Head of Internal Audit Opinion

WAST Head of Internal Audit Opinion and Annual Report 2025-26

4.1 09:58 - CLOSING ITEMS

5 Reflections

6 Any other business

7 Date & time of the next meeting: 30 July 2026 (AGM)

Length of Meeting:	00:30	Agenda Status: AGREED	EXTRAORDINARY TRUST BOARD MEETING PUBLIC (ANNUAL ACCOUNTS AND ANNUAL REPORT) - 25 JUNE 2026					Deadline for Papers:	16 June 2026
Time	**Mins allotted**	**Agendum**	**Title**	**Format**	**Item for**	**Item requested by**	**Paper prepared by**	**Item presented by**	**Colleagues to cc**
			OPENING ITEMS						
09:30	00:03	1	Chair's welcome, apologies and quorum	Verbal	Information	Standing	n/a	Chair	n/a
		2	Declarations of interest	Verbal	To State Conflicts	Standing	n/a	Chair	n/a
			FOR APPROVAL, ASSURANCE AND DISCUSSION						
09:33	00:20	3	2025-26 Annual Accounts and Annual Report 3.1 2025-26 Annual Audited Accounts 3.2 2025-26 Annual Report 3.3 Audit Report, 2025-26 Accounts (including Letter of Representation)	Paper	Approval	CoB	FinCor	Chris Turley Trish Mills	Ed Roberts Trish Mills
09:53	00:05	4	Internal Audit: Annual Head of Internal Audit Opinion 2025-26	Paper	Approval	CoB	FinCor	Chris Turley Trish Mills	n/a
			CLOSING ITEMS						
09:58	00:02	5	Reflections	Verbal	Discussion	Standing	n/a	Chair	n/a
		6	Any other business	Verbal	Discussion	Standing	n/a	Chair	n/a
		7	Date and time of the next meeting: 30 July 2026 (AGM)	Verbal	Information	Standing	n/a	Chair	n/a
10:00	**00:30**		**CLOSE**						

LEAD PRESENTERS

Name	Position
Colin Dennis	Chair of the Board
Trish Mills	Director of Corporate Governance/Board Secretary
Chris Turley	Executive Director of Finance and Corporate Resources

Hyd y cyfarfod:	00:30	Statws yr agenda:	CYFARFOD CYHOEDDUS EITHRIADOL BWRDD YR YMDDIRIEDOLAETH (CYFRIFON BLYNYDDOL AC ADRODDIAD BLYNYDDOL) 25 MEHEFIN 2026					Dyddiad cau ar gyfer papurau:	16 Mehefin 2026
Amser	**Munudau a neilltuwyd**	**Agendum**	**Teitl**	**Fformat**	**Eitem ar gyfer**	**Cais am eitem gan**	**Papur a baratowyd gan**	**Eitem wedi'i chyflwyno gan**	**Cydweithwyr i'w cynnwys**
			EITEMAU AGOR						
09:30	00:03	1	Croeso gan y Cadeirydd, Ymddiheuriadau a Chworwm	Ar lafar	Gwybodaeth	Sefydlog	Ddim yn berthnasol	Cadeirydd	Ddim yn berthnasol
		2	Datganiadau o Fuddiant	Ar lafar	I ddatgan gwrthdaro	Sefydlog	Ddim yn berthnasol	Cadeirydd	Ddim yn berthnasol
			EITEMAU AT GYFER CYMERADWYAETH, SICRWYDD A THRAFODAETH						
09:33	00:20	3	Cyfrifon Blynyddol ac Adroddiad Blynyddol 2025-26 3.1 Cyfrifon Blynyddol wedi'u Harchwilio 2025-26 3.2 Adroddiad Blynyddol 2025-26 3.3 Adroddiad Archwilio, Cyfrifon 2025-26 (gan gynnwys Llythyr Cynrychiolaeth)	Papur	Cymeradwyaeth	CoB	FinCor	Chris Turley Trish Mills	Ed Roberts Trish Mills
09:53	00:05	4	Archwiliad Mewnol: Barn Blynyddol yr Archwiliad Mewnol a'r Pennaeth Archwilio Mewnol	Papur	Cymeradwyaeth	CoB	FinCor	Chris Turley Trish Mills	Ddim yn berthnasol
			EITEMAU CAU						
09:58	00:02	5	Myfyrdodau a Chrynodeb o Benderfyniadau/Camau Gweithredu	Ar lafar	Trafodaeth	Sefydlog	Ddim yn berthnasol	Cadeirydd	Ddim yn berthnasol
		6	Unrhyw Fater Arall	Ar lafar	Trafodaeth	Sefydlog	Ddim yn berthnasol	Cadeirydd	Ddim yn berthnasol
		7	Dyddiad ac Amser y Cyfarfod Nesaf: 30 Gorffennaf 2026 (Cyfarfod Cyffredinol Blynyddol)	Ar lafar	Gwybodaeth	Sefydlog	Ddim yn berthnasol	Cadeirydd	Ddim yn berthnasol
10:00	**00:30**		**DIWEDD Y CYFARFOD**						

PRIF GYFLWYNWYR

Enw	Swydd
Colin Dennis	Cadeirydd y Bwrdd
Trish Mills	Cyfarwyddwr Llywodraethu Corfforaethol/Ysgrifennydd y Bwrdd
Chris Turley	Cyfarwyddwr Gweithredol Cyllid ac Adnoddau Corfforaethol

Name	Position	Declaration	Interest Type	Date Interest Started	Date Interest Ended
AHMAD, Umar Afthab DR	**Non-Executive Director** * Member of the Remuneration Committee * Member of the the Audit, Risk and Assurance Committee * Member of the Quality, Patient Experience and Safety Committee	GP Partner at Plains View Surgery, Nottingham	Financial Interest	2014	
		Primary Care Network Clinical Director for Arrow Health, Nottingham	Financial Interest	2019	
		Non-executive Director (appointed company director) for Primary Integrated Community Services Ltd, Nottingham and small shareholder [Company number 08763136]	Financial Interest	2023 and 2016	
		Owner and company director of Travel Jab Guru Ltd – online medical travel advice [Company number 14685908]	Financial Interest	2023	
		Local Medical Committee Member	Financial Interest	2019	
		Nottingham Integrated Care Board Cardiovascular Disease and Stroke Prevention Clinical Design Authority Lead	Financial Interest	2025	
		Associate Non-executive Director Nottinghamshire University Hospital Trust (non-voting member of the board)	Financial Interest	2024	
BEESLEE, Jayne	**Non-Executive Director** * Chair of Finance and Performance Committee * Member of the Remuneration Committee * Member of the Remuneration Committee	Employment fro interim assignments via Public Sector Resourcing (an agency) regarding the rev iew of major UK Government programmes (remunerated nex of tax via an umberella company - Danbro Employment Umbrella Ltd)	Financial Interest	01 October 2023	
		Governor on the Finance and General Purposes Committee of Cardiff and Cale Further Education College	Non-Financial Personal	01 February 2024	
		Fellow Chartered Institute of Persennel and Development	Non-Financial Personal	01 April 2006	
BROOKS, Lee	**Executive Director of Operations**	Partner employed by Welsh Ambulance Services NHS Trust	Any Other Interest	July 2019	
		Member of the Order of St John	Any Other Interest	01 March 2023	
CURRAN, Peter	**Non-Executive Director** * Chair of the Audit, Risk and Assurance Committee * Chair of the Charity Committee * Member of the Finance and Performance Committee * Member of the Remuneration Committee	Trustee of Action for Children [1097940]	Position in Charity or Voluntary Organisation	01 February 2021	
		Trustee of Action for Children Pension Board	Position in Charity or Voluntary Organisation		
		Company Director - Action for Children [04764232]	Directorships	01 February 2021	
		Company Director - Action for Children (Wales) Ltd [10011497]	Directorships	05 April 2022	
		Trustee of National Youth Arts Wales [1170643]	Position in Charity or Voluntary Organisation	06 May 2021	
		Company Director - National Youth Arts Wales [10449512]	Directorships	06 May 2021	
		Chair - Taff Housing Association	Any Other Interest	17 July 2025	
		Member of Governing Body / Independent Member – Kaplan International Colleges UK Ltd [05268303	Non-Financial Professional	01 March 2024	
		Independent Member - Kaplan Open Learning (inc member of the Audit & Risk Committee)	Directorships	21 March 2024	
DENNIS, Colin	**Chair of Trust Board and Non-Executive Director** * Chair of Remuneration Committee	Group Chair of South Central Ambulance Service NHS Foundation Trust and South East Coast Ambulance Service NHS Foundation Trust	Directorships	27 March 2026	
		Chair - Green Square Accord (Housing Association)	Position in Charity or Voluntary Organisation	26 March 2024	
		Company Director - LowCarbonLiving Homes Ltd [04207671]	Directorships	26 March 2024	
		Company Director - Green Square Estates Ltd [8719365]	Directorships	26 March 2024	
DURRANT, Penny	**Service Manager, Clinical Support Desk (Nursing)**	Nil Declaration		30 May 2026	
EVANS, Bethan	**Non-Executive Director** * Chair of Quality, Patient Experience & Safety Committee * Member of Finance & Performance Committee * Member of People & Culture Committee * Member of Remuneration Committee	Chief Executive Officer (Employed) at My Choice Healthcare Limited.	Any Other Interest	01 June 2019	
		Non-Executive Board Member at Beacon Housing (Social Housing Organisation - Community Benefit Society)	Position in Charity or Voluntary Organisation	01 November 2019	
		Company Director - My Choice Healthcare South Wales Limited	Directorships	11 March 2020	
		Company Director - Moorlands Rehabilitation (Staffordshire) Limited.	Directorships	20 December 2019	
		Company Director - Moorlands Property Ltd	Directorships	16 August 2022	
		Company Director - Springfield (Bargoed) Limited.	Directorships	12 March 2020	
		Companty Director - Springfield Property Lettings Ltd	Directorships	16 August 2022	
		Company Director - Homes of Excellence Limited	Directorships	19 March 2021	
		Company Director - Victoria House Care Property Limited	Directorships	05 March 2020	
		Company Director - My Choice Healthcare (Four) Limited	Directorships	27 April 2022	
		Company Director - Luk Ros Property Limited	Directorships	12 March 2020	
		[Previously called Homes of Excellence Healthcare Limited, Company name changed 12.08.2022 - #12513139]	Directorships	12 March 2020	

Name	Position	Declaration	Interest Type	Date Interest Started	Date Interest Ended
EVANS, Bethan [continued]	**Non-Executive Director** * Chair of Quality, Patient Experience & Safety Committee * Member of Finance & Performance Committee * Member of People & Culture Committee * Member of Remuneration Committee	Company Director - Hawthorn Court Property Limited	Directorships	27 April 2022	
		[Previously called My Choice Healthcare (Three) Limited, Company name changed 12.08.2022 - #13371375]	Directorships	27 April 2022	
		Company Director - Ocean Living Property Limited	Directorships	22 July 2022	
		Company Director - Hawthorn Court Care Limited	Directorships	22 July 2022	
		Company Director - Glyncornel Property Limited	Directorships	01 July 2022	
		Company Director - My Choice Healthcare (Two) Limited	Directorships	01 July 2022	
		Company Director - Carmarthen Care Limited	Directorships	02 January 2024	
		Company Director - Towy Castle Property Limited	Directorships	01 September 2023	
		Company Director - Glamorgan Care Ltd	Directorships	25 October 2024	
		Company Director - The Mountains Care Ltd	Directorships	09 December 2024	
		Company Director - Alexandra House Care Ltd	Directorships	24 June 2024	
		Company Director - Alexandra House Property Ltd	Directorships	24 June 2024	
		Company Director - My Choice Healthcare Seven Ltd	Directorships	22 October 2024	
		Company Director - Danygraig Property Ltd	Directorships	10 December 2024	
		Company Director - The Mountains Property Ltd	Directorships	09 December 2024	
		Longhope Property Ltd	Directorships	12 February 2026	
		My Choice Healthcare England Ltd	Directorships	26 August 2025	
		My Choice Healthcare Ltd	Directorships	26 August 2025	
		Glyncornel Care Ltd	Directorships	16 August 2022	
HITCHON, Estelle	**Director of Partnerships and Engagement**	Member of Academi Wales Expert Panel	Position in Charity or Voluntary Organisation	15 July 2024	
		Independent Governor (Non-Executive Director), Coleg Sir Gar/Coleg Ceredigion	Non-Financial Personal	01 January 2025	
HUTCHINGS, Hayley	**Non-Executive Director** * Member of the Remuneration Committee * Member of the Academic Partnership Committee * Member of the People and Culture Committee	Emeritus Professor, Swansea University	Non-Financial Professional	31 May 2025	
		Consultant Advisor to the FASAR Trial, Nottingham Trent University	Financial Interest	25 March 2026	
JACKSON, Ceri	**Non-Executive Director & Vice Chair of the Trust Board** * Chair of the People and Culture Committee * Member of the Charity Committee * Member of Audit Committee * Member of Quality, Patient Experience & Safety Committee	Management Consultant primarily working in third sector	Interest in Companies and Securities	01 May 2019	
		Associate Director of SamKat Consulting Ltd in my capacity as self-employed management consultant	Directorships	01 June 2021	
KNEESHAW, Carl	**Director of People**	Chartered Fellow of Chartered Institute of Personnel and Development	Personal or Departmental Sponsorship	April 2020	
		Fellow of Institute of Leadership	Personal or Departmental Sponsorship	October 2020	
		Safeguarding Lead for local outreach charity, Brunstad Christian Church – Huntworth, Bridgwater, Somerset	Position in Charity or Voluntary Organisation	September 2018	
LEWIS, Angela	**Director of Culture Change**	Chartered Fellow of the CIPD		2005	
MARSH, Rachel	**Deputy Chief Executive/Executive Director of Strategy,**	Nil Declaration			
MILLS, Patricia (Trish)	**Director of Corporate Governance/ Board Secretary**	Nil Declaration			
PARRY, Hugh	**Trade Union Partner**	Nil Declaration			
ROBERTS, Edward	**Interim Finance Director (from 09 September 2025)**	Nil Declaration			
ROWAN, Hannah	**Non-Executive Director** * Chair of Academic Partnership Committee * Member of Charity Committee * Member of People & Culture Committee * Member of Remuneration Committee	Director, St Martin's Associates (Business consulting and coaching)	Directorships	04 April 2022	
		Non -Executive Director Qualifications Wales (regulator for all non degree qualifications in Wales)	Any Other Interest	01 April 2021	
		Elected member, The governing body of the church in Wales (Parliament of church in Wales - voting member)	Any Other Interest	01 April 2021	
SAMMUT, Jonathan (Jonny)	**Director of Digital Services [appointed 26.09.2023]**	Fellow of the British Computer Society – FBCS	Any Other Interest	04 March 2024	
		Federation of Informatics Professionals - Leading Practitioner	Any Other Interest	25 April 2024	
		Chair of BCS Hub Wales	Any Other Interest	20 June 2025	
		Co-opted into the BCS Community Board	Any Other Interest	12 August 2025	11 August 2026
		CHIME (College of Healthcare Information Management Executives) Digital Health Fellowship - UK Cohort 2026	Non-Financial Professional	07 May 2026	
SWINBURN, Andrew (Andy)	**Executive Director of Paramedicine**	Strategic Advisor to College of Paramedics	Any Other Interest	01 January 2020	
TURLEY, Christopher	**Executive Director of Finance and Corporate Resources**	Nil Declaration			
TURNER, Damon	**Trade Union Partner**	Nil Declaration			

Name	Position	Declaration	Interest Type	Date Interest Started	Date Interest Ended
Executive Director of Quality and Nursing [from 01 August 2022]	**Executive Director of Quality and Nursing [from 01 August 2022]**	Chair/Director - Thornbury Carnival Community Interest Company Voluntary	Position in Charity or Voluntary Organisation	01 August 2019	
		Member Royal College Nursing	Any Other Interest	01 August 2022	
		Committee member - Royal College Nursing, Nurses in Management and Leadership Forum Steering Committee	Position in Charity or Voluntary Organisation	01 August 2022	
		Vice Chair - Royal College of Nursing, Nurses in Management and Leadership Forum Steering Committee	Position in Charity or Voluntary Organisation	03 February 2025	
WOOD, Emma	**Chief Executive (from 01 October 2025)**	Chartered Fellow of CIPD (Chartered Institute of Personnel and Development)	Non-Financial Professional	2000	
		Member of Yoga Professional Alliance	Non-Financial Personal	July 2025	
		Part-time Yoga Teacher at Burnham Swim and Sports Academy Leisure Centre	Financial Interest	July 2025	
		Sub/Relief Yoga Teacher at Omni Studio, Worle, North Somerset	Financial Interest	04 April 2026	

Head of Internal Audit Opinion & Annual Report 2025/26

Welsh Ambulance Services University NHS Trust

Reasonable Assurance

Contents

Report status:	Final
Final report issued:	15 June 2026
Author:	Osian Lloyd, Head of Internal Audit
Audit Committee:	23 June 2026

1. Executive Summary

1.1 Purpose of this Report

The Board of the Welsh Ambulance Services University NHS Trust (the 'Trust' or the 'organisation') is accountable for maintaining a sound system of internal control that supports the achievement of the organisation's objectives and is also responsible for putting in place arrangements for gaining assurance about the effectiveness of that overall system. A key element in that flow of assurance is the overall assurance opinion from the Head of Internal Audit.

This report sets out the Head of Internal Audit Opinion together with the summarised results of the internal audit work performed during the year. The report also includes a summary of audit performance and an assessment of conformance with the Global Internal Audit Standards (GIAS).

1.2 Head of Internal Audit Opinion 2025/26

The purpose of the annual Head of Internal Audit opinion is to contribute to the assurances available to the Chief Executive as Accountable Officer and the Board which underpin the Board's own assessment of the effectiveness of the system of internal control. The approved Internal Audit plan is focused on risk and therefore the Board will need to integrate these results with other sources of assurance when making a rounded assessment of control for the purposes of the Annual Governance Statement. The overall opinion for 2025/26 is:

Reasonable assurance		The Board can take **Reasonable Assurance** that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. Some matters require management attention in control design or compliance with low to moderate impact on residual risk exposure until resolved.

1.3 Delivery of the Audit Plan

The plan has been delivered substantially in accordance with the agreed schedule and changes required during the year, as approved by the Audit, Risk and Assurance Committee (the 'Audit Committee'). In addition, regular audit progress reports have been submitted to the Audit Committee. Although changes have been made to the plan during the year, we can confirm that we have undertaken sufficient audit work during the year to be able to give an overall opinion in line with the requirements of the Global Internal Audit Standards.

The Internal Audit Plan for 2025/26, was presented to the Audit Committee in March 2025. Changes to the plan have been made during the year and these changes have been reported to the Audit Committee as part of our regular progress reporting.

There are, as in previous years, audits undertaken at NHS Wales Shared Services Partnership (NWSSP), Digital Health and Care Wales (DHCW), and the new NHS Wales Joint Commissioning Committee (JCC) that support the overall opinion for NHS Wales health bodies (see section 3).

Our latest External Quality Assessment (EQA), conducted by the Chartered Institute of Public Finance and Accountancy (CIPFA) in March 2023, reported in April 2023, stated we 'Fully Conform', and our own annual Quality Assurance and Improvement Programme (QAIP) confirmed that our internal audit work continues to 'generally conform' to the requirements of the Global Internal Audit Standards for 2025/26 subject to the UK Public Sector Application Note. We can state that our service conforms to the IIA's professional standards and to GIAS in the UK public sector.

1.4 Summary of Audit Assignments

This report summarises the outcomes from our work undertaken in the year. In some cases, audit work from previous years may also be included and where this is the case, details are given. This report also references assurances received through the internal audit of control systems operated by other NHS Wales organisations (again, see section 3).

The audit coverage in the plan agreed with management has been deliberately focused on key strategic and operational risk areas; the outcome of these audit reviews may therefore highlight control weaknesses that impact on the overall assurance opinion.

Overall, we can provide the following assurances to the Board that arrangements to secure governance, risk management and internal control are suitably designed and applied effectively in the substantial and reasonable areas in the table below.

Where we have given Limited or Unsatisfactory Assurance, management are aware of the specific issues identified and have agreed action plans to improve control in these areas. These planned control improvements should be referenced in the Annual Governance Statement where it is appropriate to do so. In addition, we also undertook advisory and non-opinion reviews to support our overall opinion.

A summary of the audits undertaken in the year and the results are summarised in table 1 below.

Table 1 – Summary of Audits 2025/26

Substantial Assurance	• Integrated Medium-Term Plan: Development Process • Manchester Arena Inquiry
Reasonable Assurance	• Risk Management and Board Assurance Framework • Welsh Language Standards • Budget Setting

	• Clinical Equipment • Clinical Model Transformation Programme: Governance Arrangements • Cymru High Acuity Response Unit (CHARU) • Clinical Prioritisation and Assessment Software (CPAS) Group: Governance and Change Management • Capacity Management Plan • High Risk Record Policy • Data Management Practices / Devolved Data • Emerging Technology Adoption (draft) • Digital Business Continuity (draft) • Organisational Change • Mandatory In-Service Training • Job Evaluation • Ambulance Replacement Programme • Fire Safety
Limited Assurance	None
Unsatisfactory	None
Advisory/Non-Opinion	• Follow Up of Internal Audit Recommendations

Please note that our overall opinion has also considered both the number and significance of any audits that have been deferred during the year (see section 5.7) and other information obtained during the year that we deem to be relevant to our work (see section 2.4).

2. Head of Internal Audit Opinion

2.1 Roles and Responsibilities

The Board is collectively accountable for maintaining a sound system of internal control that supports the achievement of the organisation's objectives and is responsible for putting in place arrangements for gaining assurance about the effectiveness of that overall system.

The Annual Governance Statement is a statement made by the Accountable Officer, on behalf of the Board, setting out:

- how the individual responsibilities of the Accountable Officer are discharged with regard to maintaining a sound system of internal control that supports the achievement of policies, aims and objectives;
- the purpose of the system of internal control, as evidenced by a description of the risk management and review processes, including compliance with the Health & Care Quality Standards; and
- the conduct and results of the review of the effectiveness of the system of internal control including any disclosures of significant control failures, together with assurances that actions are or will be taken where appropriate to address issues arising.

The Trust's risk management process and system of assurance should bring together all the evidence required to support the Annual Governance Statement.

In accordance with the GIAS, the Head of Internal Audit (HIA) is required to provide an annual opinion, based upon and limited to the work performed on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. This is achieved through an audit plan that has been focussed on key strategic and operational risk areas and known improvement opportunities, agreed with executive management and approved by the Audit Committee, which should provide an appropriate level of assurance.

The opinion does not imply that Internal Audit has reviewed all risks and assurances relating to the organisation. The opinion is substantially derived from the conduct of risk-based audit work formulated around a selection of key organisational systems and risks. As such, it is a key component that the Board considers but is not intended to provide a comprehensive view.

The Board, through the Audit Committee, will need to consider the Head of Internal Audit opinion together with assurances from other sources including reports issued by other review bodies, assurances given by management and other relevant information when forming a rounded picture on governance, risk management and control for completing its Governance Statement.

2.2 Purpose of the Head of Internal Audit Opinion

The purpose of the annual Head of Internal Audit opinion is to contribute to the assurances available to the Accountable Officer and the Board of the Trust which underpin the Board's own assessment of the effectiveness of the organisation's system of internal control.

This opinion will in turn assist the Board in the completion of its Annual Governance Statement and may also be considered by regulators, including Healthcare Inspectorate Wales, in assessing compliance with the Health and Care Quality Standards in Wales, and by Audit Wales in the context of both their external audit and performance reviews.

The overall opinion by the Head of Internal Audit on governance, risk management and control results from the risk-based audit programme and contributes to the picture of assurance available to the Board in reviewing effectiveness and supporting our drive for continuous improvement.

2.3 Assurance Rating System for the Head of Internal Audit Opinion

The overall opinion is based primarily on the outcome of the work undertaken during the 2025/26 audit year. We also consider other information available to us such as our overall knowledge of the organisation, the findings of other assurance providers and inspectors, and the work we undertake at other NHS Wales organisations. The Head of Internal Audit considers the outcomes of the audit work undertaken and exercises professional judgement to arrive at the most appropriate opinion for each organisation.

A quality assurance review process has been applied by the Director of Audit & Assurance and the Head of Internal Audit in the annual reporting process to ensure the overall opinion is consistent with the underlying audit evidence.

We take this approach into account when considering our assessment of our compliance with the requirements of GIAS.

The assurance rating system based upon the colour-coded barometer and applied to individual audit reports remains unchanged. The descriptive narrative used in these definitions has proven effective in giving an objective and consistent measure of assurance in the context of assessed risk and associated control in those areas examined.

This same assurance rating system is applied to the overall Head of Internal Audit opinion on governance, risk management and control as to individual assignment audit reviews. The assurance rating system together with definitions is included at **Appendix B**.

The individual conclusions arising from detailed audits undertaken during the year have been summarised by the assurance ratings received. The aggregation of audit results gives a better picture of assurance to the Board and also provides a rational basis for drawing an overall audit opinion. However, please note that for presentational purposes we have shown the results using the eight areas that were previously used to frame the audit plan at its outset (see section 2.4).

2.4 Head of Internal Audit Opinion

Scope of opinion

As noted already, the scope of my opinion covers both those areas examined in the risk-based audit plan which has been agreed with senior management and approved by the Audit Committee, and other information obtained during the year that we deem to be relevant to our work. The Head of Internal Audit assessment should be interpreted in this context when reviewing the effectiveness of the system of internal control and be seen as an internal driver for continuous improvement. The Head of Internal Audit opinion on the overall adequacy and effectiveness of the organisation's framework of governance, risk management, and control is set out below.

Reasonable assurance		The Board can take **Reasonable Assurance** that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. Some matters require management attention in control design or compliance with low to moderate impact on residual risk exposure until resolved.

This opinion will need to be reflected within the Annual Governance Statement along with confirmation of action planned to address the issues raised from reviews.

Focus should be placed on the agreed response to any Unsatisfactory and Limited Assurance opinions issued during the year and the significance of the recommendations made across other audits as well as addressing the implementation of any outstanding recommendations from previous year reviews.

Basis for Forming the Opinion

The audit work undertaken during 2025/26, and reported to the Audit Committee, has been aggregated at Section 5.

The evidence base upon which the overall opinion is formed is as follows:

- An assessment of the range of individual opinions and outputs arising from risk-based audit assignments contained within the Internal Audit plan that have been reported to the Audit Committee throughout the year. In addition, and where appropriate, work at either draft report stage or in progress but substantially complete has also been considered, and where this is the case then it is identified in the report. This assessment has taken account of the relative materiality of these areas and the results of any follow-up audits in progressing control improvements (see section 2.5).
- The results of any audit work related to the Health & Care Quality Standards including, if appropriate, the evidence available by which the Board has arrived at its declaration in respect of the self-assessment for the leadership standard.
- Other assurance reviews which impact on the Head of Internal Audit opinion including audit work performed at other

organisations (see Section 3).

- Other knowledge and information that the Head of Internal Audit has obtained during the year including cumulative information and knowledge over time; observation of Board and other key committee meetings; meetings with the executive team, senior managers and non-executive directors; the results of *ad hoc* work and support provided; liaison with other assurance providers and inspectors; research; and cumulative audit knowledge of the organisation that the Head of Internal Audit considers relevant to the opinion for this year.

As stated above, these detailed results have been aggregated to build a picture of assurance across the Trust.

The audit work undertaken during the year provides a consistent picture that governance, risk management and control arrangements are generally well designed and operating effectively, with areas for further strengthening identified across a number of themes.

From the opinions issued during the year, two were allocated Substantial Assurance, and seventeen were allocated Reasonable Assurance. There were no Limited or Unsatisfactory assurance opinions. We have also issued one no-opinion follow up report.

In addition, the Head of Internal Audit considered the impact of the audit assignments planned this year which did not proceed to full audit following preliminary planning work and have been deferred until a future audit year. The reason for change to the audit plan was presented to the Audit Committee for consideration and approval. Notwithstanding that the opinion is restricted to those areas which were subject to audit review, the Head of Internal Audit has considered the impact of the change made to the plan when forming the overall opinion.

The findings demonstrate a consistent pattern across audit areas, with well-established frameworks in place, but further work required to ensure consistent implementation, embedding, and effective assurance. A summary of the findings is shown below. We have reported these using the eight areas of the Trust's activities that we had previously used to structure our strategic and annual operational audit plans.

Corporate Governance, Risk Management and Regulatory Compliance

We have undertaken three reviews in this area.

Risk Management and Board Assurance Framework – Reasonable assurance was provided. The Trust has established arrangements for identifying, managing and reporting key risks, supported by effective governance oversight through the Board and its committees. However, the Board Assurance Framework remains in development and requires further refinement to strengthen alignment to strategic objectives and enhance its effectiveness as a strategic tool. While there is good coverage of principal risks, improvements are required to strengthen action tracking, including clearer timescales, timely implementation, and ensuring actions translate into updated controls and assurance.

Welsh Language Standards – Reasonable assurance was provided. The Trust has established positive foundations to support compliance, including clear leadership, a comprehensive policy framework, and a range of initiatives to promote bilingual practice. However, arrangements are not yet fully embedded, with weaknesses in monitoring, oversight and governance. In particular, there is limited evidence of ongoing compliance monitoring, weaknesses in the effectiveness of the Welsh Language Advisory Group, and inconsistencies in the recording and escalation of complaints.

Follow Up of Internal Audit Recommendations – Not rated. The review confirmed that arrangements to track and monitor the implementation of internal audit recommendations are established and operating effectively. Further detail on our approach and findings is set out in Section 2.5.

Strategic Planning, Performance Management & Reporting

We undertook two reviews in this area.

Integrated Medium-Term Plan: Development Process – Substantial assurance was provided. The Trust has established a structured and effective approach to IMTP development, supported by a clear planning framework, stakeholder engagement, and governance arrangements. Minor improvements were identified to further strengthen prioritisation, resource planning, and consistency in the application of planning frameworks.

Clinical Model Transformation Programme: Governance Arrangements – Reasonable assurance was provided. Governance arrangements are established, with defined roles, structured reporting, and programme management processes supporting oversight and delivery of this major transformation programme. However, further development is required to strengthen benefits realisation, milestone tracking, and visibility of programme dependencies, to ensure progress and impact are clearly demonstrated as the programme matures.

Financial Governance and Management

We have undertaken two reviews in this area, both resulting in reasonable assurance. In addition, the audits of accounts payable and procurement processes provided by NWSSP concluded a reasonable assurance opinions (see Section 3).

Budget Setting – The Trust has established sound financial planning and budget-setting arrangements, supported by a structured process, clear alignment to organisational priorities, and appropriate governance oversight. However, improvements are required to strengthen contingency management, financial training for budget holders, and formal accountability arrangements.

Clinical Equipment - Arrangements are in place to support the management and maintenance of clinical equipment, with notable improvements since previous reviews. However, significant weaknesses remain in relation to asset visibility and data

quality, including the absence of a centralised inventory and inconsistencies in maintenance records, which limit effective oversight and lifecycle management.

Clinical Governance and Quality & Safety

We have undertaken two reviews in this area, both resulting in reasonable assurance.

Cymru High Acuity Response Unit (CHARU) –The CHARU model is delivering positive clinical outcomes and is supported by established governance, training, and operational oversight arrangements. However, further work is required to strengthen benefits realisation, ensure consistent oversight of training and competency, and enhance governance through improved operational feedback and representation.

Clinical Prioritisation and Assessment Software (CPAS) Group: Governance and Change Management – Governance arrangements are well established, with robust processes in place to support system changes. However, further development is required to strengthen post-implementation monitoring, and improve documentation and tracking of changes, and enhance oversight through more structured review and assurance processes.

The planned audit of Remote Clinical Support was not undertaken and was replaced by the CPAS review to reflecting the increasing scale and importance within the Clinical Model Transformation Programme (see Section 5.7).

Information Governance & Security

We have undertaken three reviews in this area, all of which resulted in reasonable assurance.

Data management practices / Devolved data – Arrangements are in place to support the effective use of data, with positive engagement from staff and a strong intent to use data to support decision-making. However, the absence of a coordinated, organisation-wide approach has resulted in a fragmented reporting environment, inconsistent standards, limited central oversight, and reduced assurance over data quality.

Emerging Technology Adoption (draft) **–** The Trust has set a clear strategic ambition to adopt emerging technologies, including Artificial Intelligence and automation. While governance arrangements, policies, and supporting controls require further development, particularly in relation to formalisation, consistency, and scalability, there is evidence that core controls are in place and operating. This includes emerging governance oversight, controlled access to AI tools, and processes for the development and monitoring of automated solutions. Further strengthening will be required to ensure the framework remains effective as adoption increases.

Digital Business Continuity (draft) –Arrangements are established to support continuity of digital services, including defined roles, escalation processes, and tested incident response arrangements. However, improvements are required to strengthen

disaster recovery planning, ensure alignment of continuity arrangements with business impact assessments, and enhance oversight, testing, and organisational learning processes.

Operational Service and Functional Management

We have undertaken three reviews in this area.

Manchester Arena Inquiry – Substantial assurance was provided. The Trust has taken a proactive and well-governed approach to addressing the recommendations arising from the Inquiry, supported by robust internal reporting, clear accountability, and evidence of meaningful operational improvements. However, further work is required to ensure full training coverage across all staff to support the effective implementation of new arrangements.

Capacity Management Plan – Reasonable assurance was provided. A structured framework and supporting controls are in place to manage non-emergency patient transport demand, with consistent application of eligibility criteria and well-established training arrangements. However, improvements are required to strengthen the consistency and transparency of decision-making, audit trails, and oversight of patient impact and unmet demand.

High Risk Record Policy – Reasonable assurance was provided. Key systems and processes are in place to support the identification and use of high-risk records, with information effectively captured and made available to inform operational decision-making and support staff safety. However, control weaknesses exist in governance and oversight arrangements, reliance on manual processes, inconsistent documentation and notification practices, and weaknesses in review and maintenance of records.

Workforce Management

We have undertaken three reviews in this area during 2025/26, all of which resulted in reasonable assurance. In addition, the audit of the payroll system provided by NWSSP concluded a substantial assurance opinion (see Section 3).

Organisational Change – Arrangements are in place to support the management of organisational change, including an established policy framework and governance oversight. However, improvements are required to strengthen the consistency of application, enhance coordination and resource planning, and embed more structured processes for recording, monitoring, lessons learned, and benefits realisation.

Mandatory In-Service Training – Established arrangements are in place to support staff compliance with statutory and mandatory training requirements. However, improvements are required to strengthen communication of guidance, enhance oversight of training needs, and implement more robust processes to address persistent non-compliance and ensure accountability at line manager level.

Job Evaluation – The Trust has established processes aligned to national requirements for job evaluation, with no backlog identified and core arrangements operating effectively. However, improvements are required to strengthen documentation and audit trails, address resourcing and training gaps within job evaluation panels, and enhance monitoring and reporting of performance against improvement actions.

Capital & Estates Management

This year we have undertaken two reviews in this area, both resulting in reasonable assurance.

Capital assurance: Ambulance Replacement Programme - Arrangements are well established to support the delivery of the vehicle replacement programme, including a clear strategic framework, effective governance, financial control, and delivery within budgets and timescales. However, improvements are required to strengthen documentation, and to enhance strategic reporting and completeness of risk management arrangements.

Estates assurance: Fire Safety – The Trust has established fire safety governance arrangements, supported by improved monitoring, reporting, and increased compliance with fire safety requirements compared to previous reviews. However, weaknesses remain in the consistent application of controls at a local level, including training, documentation, and operational practices, indicating a need to strengthen implementation and assurance across Trust premises.

2.5 Approach to Follow Up of Recommendations

As part of our audit work, we consider progress in implementing agreed actions from our previous reports, particularly those where Limited Assurance was provided, and, where appropriate, high priority findings from Reasonable Assurance reports. In 2025/26, a revised follow-up approach was implemented, as agreed with the Trust. This involved reviewing a sample of recommendations recorded as closed within the audit recommendation tracker, comprising a minimum of 50% of high priority findings and 10% of medium priority findings from 2024/25 internal audit reports, with progress updates provided at each Audit Committee meeting. We also undertook testing on the accuracy and effectiveness of the audit recommendation tracker.

In addition, audit committees monitor the progress in implementing recommendations (this is wider than just Internal Audit recommendations) through their own recommendation tracker processes. We attend all audit committee meetings and observe the quality and rigour around these processes.

However, it remains the role of audit committees to consider and agree the adequacy of management responses and the dates for implementation, and any subsequent request for revised dates, proposed by management. Where appropriate, we have adjusted our approach to follow-up work to reflect these challenges.

We have considered the impact of both our follow-up work and where there have been delays to the implementation of recommendations, on both our ability to give an overall opinion (in compliance with the GIAS) and the level of overall assurance that we can give.

The Trust's recommendation tracking arrangements continued to operate effectively during 2025/26. The Corporate Governance Team maintains oversight of the tracker, undertaking review and challenging evidence prior to closure, with outcomes reported to the Audit Committee. Relevant extracts are also reported to Board Committees to support oversight within their remit, with the Audit Committee maintaining overall scrutiny and escalating concerns where necessary. The Trust also implemented an enhanced, more automated tracker system during the year, with support from Digital Health and Care Wales.

We undertook follow-up work during the year to validate a sample of recommendations recorded as closed within the tracker. Our testing confirmed that the majority were appropriately classified as complete, although in some cases additional evidence was required, and one recommendation was identified as not fully implemented and has been reopened. This work provides the Audit Committee with additional assurance regarding the effectiveness and accuracy of the tracker.

2.6 Limitations to the Audit Opinion

Internal control, no matter how well designed and operated, can provide only reasonable and not absolute assurance regarding the achievement of an organisation's objectives. The likelihood of achievement is affected by limitations inherent in all internal control systems.

As mentioned above the scope of the audit opinion is restricted to those areas which were the subject of audit review through the performance of the risk-based Internal Audit plan. In accordance with auditing standards, and with the agreement of senior management and the Board, Internal Audit work is deliberately prioritised according to risk and materiality. Accordingly, the Internal Audit work and reported outcomes will bias towards known weaknesses as a driver to improve governance risk management and control. This context is important in understanding the overall opinion and balancing that across the various assurances which feature in the Annual Governance Statement.

Caution should be exercised when making comparisons with prior years. Audit coverage will vary from year to year based upon risk assessment and cyclical coverage on key control systems.

2.7 Period covered by the Opinion

Internal Audit provides a continuous flow of assurance to the Board and, subject to the key financials and other mandated items being completed in-year, the cut-off point for annual reporting purposes can be set by agreement with management. To enable the Head of Internal Audit opinion to be better aligned with the production of the Annual Governance Statement a pragmatic cut-off point has been applied to Internal Audit work in progress.

By previous agreement with the Trust, audit work reported to draft stage has been included in the overall assessment, with all other work in progress rolled-forward and reported within the overall opinion for next year.

Most audit reviews will relate to the systems and processes in operation during 2025/26 unless otherwise stated and reflect the condition of internal controls pertaining at the point of audit assessment.

Follow-up work will provide an assessment of action taken by management on recommendations made in prior periods and will therefore provide a limited scope update on the current condition of control and a measure of direction of travel.

There are some specific assurance reviews which remain relevant to the reporting of the organisation's Annual Report required to be published after the year end. Where required, any specified assurance work would be aligned with the timeline for production of the Trust's Annual Report and accordingly will be completed and reported to management and the Audit Committee after this Head of Internal Audit Opinion. However, the Head of Internal Audit's assessment of arrangements in these areas would be legitimately informed by drawing on the assurance work completed as part of this current year's plan.

2.8 Required Work

Please note that following discussions with Welsh Government we were not mandated to audit any areas in 2025/26.

2.9 Statement of Conformance

The Welsh Government determined that the Global Internal Audit Standards (GIAS) would apply across the NHS in Wales from 1 April 2025.

The provision of professional quality Internal Audit is a fundamental aim of our service delivery methodology and compliance with GIAS is central to our audit approach. Quality is controlled by the Head of Internal Audit on an ongoing basis and monitored by the Director of Audit & Assurance. In addition, at least once every five years, we are required to have an External Quality Assessment. This was undertaken by the Chartered Institute of Public Finance and Accountancy (CIPFA) in March 2023, reported in April 2023 stated who concluded we 'Fully Conform' with the relevant standards.

The NWSSP Audit and Assurance Services can assure the Audit Committee that it has conducted its audits at the Trust in conformance with the Global Internal Audit Standards and the UK public sector practice note for 2025/26.

Our conformance statement for 2025/26 is based upon:

- the results of our internal Quality Assurance and Improvement Programme (QAIP) for 2025/26 which will be reported formally in the summer of 2026; and
- The results of the External Quality Assessment.

We have set out, in **Appendix A**, the key requirements of the our service S and our assessment of conformance against these requirements. The full results and actions from our QAIP will be included in the 2025/26 QAIP report. There are no significant matters arising that need to be reported in this document.

We also note that there have been no impairments to the independence of the Head of Internal Audit or to any other members of NWSSP's Audit & Assurance Service who undertook work on the Trust's audit programme for 2025/26.

The Head of Internal Audit has unfettered access to the Chief Executive, Chair of the Audit Committee and Chair of the Trust.

2.10 Completion of the Annual Governance Statement

While the overall Internal Audit opinion will inform the review of effectiveness for the Annual Governance Statement, the Accountable Officer and the Board need to consider other assurances and risks when preparing their Statement. These sources of assurances will have been identified within the Board's own performance management and assurance framework and will include, but are not limited to:

- direct assurances from management on the operation of internal controls through the upward chain of accountability;
- internally assessed performance against the Health & Care Quality Standards;
- results of internal compliance functions including Local Counter-Fraud, Post Payment Verification, and risk management;
- reported compliance via the Welsh Risk Pool regarding claims standards and other specialty specific standards reviewed during the period; and
- reviews completed by external regulation and inspection bodies including Audit Wales, Healthcare Inspectorate Wales and Health and Safety Executive.

3. Other work relevant to the Trust

As our internal audit work covers all NHS Wales organisations there are a number of audits that we undertake each year which, while undertaken formally as part of a particular health organisation's audit programme, will cover activities relating to other health bodies. These are set about below, with relevant comments and opinions attached, and relate to work at:

- NHS Wales Shared Services Partnership;
- Digital Health & Care Wales; and
- NHS Wales Joint Commissioning Committee.

NHS Wales Shared Services Partnership (NWSSP)

As part of the internal audit programme at NWSSP, a hosted body of Velindre University NHS Trust, a number of audits were undertaken which are relevant to the Trust. These audits of systems operated by NWSSP, processing transactions on behalf of the Trust, derived the following opinion ratings:

Audit	Opinion	Outline scope
Accounts Payable	Reasonable	To review the adequacy of the systems and controls in place for key risk areas in the accounts payable process, including progress in implementing the actions agreed with management to address the issues identified in the previous audit report.

Payroll	Substantial	To evaluate the design and operation of the systems and controls in place within payroll services.
Procurement	Reasonable	To review the adequacy and effectiveness of the control arrangements governing Single Tender Actions (STAs) and Declarations of Interest (DOIs).

Please note that other audits of NWSSP activities are undertaken as part of the overall NWSSP internal audit programme. All audits in this programme are reported to the Velindre University NHS Trust Audit Committee for NWSSP. The overall Head of Internal Audit Opinion for NWSSP is Reasonable Assurance.

Digital Health & Care Wales (DHCW)

As part of the internal audit programme at DHCW, a Special Health Authority that started operating from 1 April 2021, a number of audits were undertaken which are relevant to the Trust. These audits derived the following opinion ratings:

Audit	Opinion	Outline scope
Programme management	Reasonable	To provide assurance over the timely rollout of a sample of digital programmes / projects across Wales and steps taking place to overcome obstacles, challenges and manage the delivery of benefits.
Cyber security	Reasonable	To assess the governance process for cyber security, associated risk statements and the management and delivery of improvement plans.

Please note that other audits of DHCW activities are undertaken as part of the overall DHCW internal audit programme. The overall Head of Internal Audit Opinion for DHCW is Reasonable Assurance.

NHS Wales Joint Commissioning Committee (JCC)

The work at the JCC is undertaken as part of the Cwm Taf Morgannwg University Health Board's internal audit plan. These audits are listed below and derived the following opinion ratings:

Audit	Opinion	Outline scope
Budget management	Reasonable	This review considered the budget management process within the JCC, including procedures, responsibilities and management arrangements.

While these audits do not form part of the annual plan for the Trust, they are listed here for completeness as they do impact on the organisation's activities. The Head of Internal Audit has considered if any issues raised in the audits could impact on the content of our annual report and concluded that there are no matters of this nature.

Full details of the NWSSP audits are included in the NWSSP Head of Internal Audit Opinion and Annual Report and are summarised in the Velindre NHS Trust Head of Internal Audit Opinion and Annual Report. DHCW audits are summarised in the DHCW Head of Internal Audit Opinion and Annual Report, and the JCC audits are summarised in the Cwm Taf Morgannwg University Health Board Head of Internal Audit Opinion and Annual Report.

4. Delivery of the Internal Audit Plan

4.1 Performance against the Audit Plan

The Internal Audit Plan has been delivered substantially in accordance with the schedule agreed with the Audit Committee, subject to changes agreed as the year progressed. Regular audit progress reports have been submitted to the Audit Committee during the year.

The audit plan approved by the Committee in March 2025 contained 20 planned reviews. One change was made during the year: at management's request, a review of the Clinical Prioritisation and Assessment Software (CPAS) Group replaced the planned review of Remote Clinical Support, reflecting significant developments within CPAS as part of the Clinical Model Transformation. This change was reported to and approved by the Audit Committee.

The assignment status summary is reported at section 5.

In addition, we may respond to requests for advice and/or assistance across a variety of business areas across the Trust. This advisory work, undertaken in addition to the assurance plan, is permitted under the standards to assist management in improving governance, risk management and control. This activity is reported during the year within our progress reports to the Audit Committee.

4.2 Service Performance Indicators

In order to monitor aspects of the service delivered by Internal Audit, a range of service performance indicators have been developed.

Indicator Reported to Audit Committee	Status	Actual	Target	Red	Amber	Green
Operational Audit Plan agreed for 2025/26	G	March 2025	By 30 June	Not agreed	Draft plan	Final plan
Total assignments reported against adjusted plan for 2025/26	G	100% (20/20)	100%	v>20%	10%<v≤20%	v≤10%
Report turnaround: time from fieldwork completion to draft reporting [10 working days]	G	80% (16/20)	90%	v>20%	10%<v≤20%	v≤10%
Report turnaround: time taken for management response to discussion & draft report [15 working days]	G	79% (15/19)	85%	v>20%	10%<v≤20%	v≤10%
Report turnaround: time from management response to issue of final report [10 working days]	G	100% (18/18)	90%	v>20%	10%<v≤20%	v≤10%

Key: v = percentage variance from target performance

5. Risk based audit assignments

The overall opinion provided in Section 1 and our conclusions on individual reviews is limited to the scope and objectives of the reviews we have undertaken, detailed information on which has been provided within the individual audit reports.

5.1 Overall summary of results

In total 20 audit reviews were reported during the year. Figure 1 below presents the assurance ratings, and the number of audits derived for each.

Figure 1 Summary of audit ratings

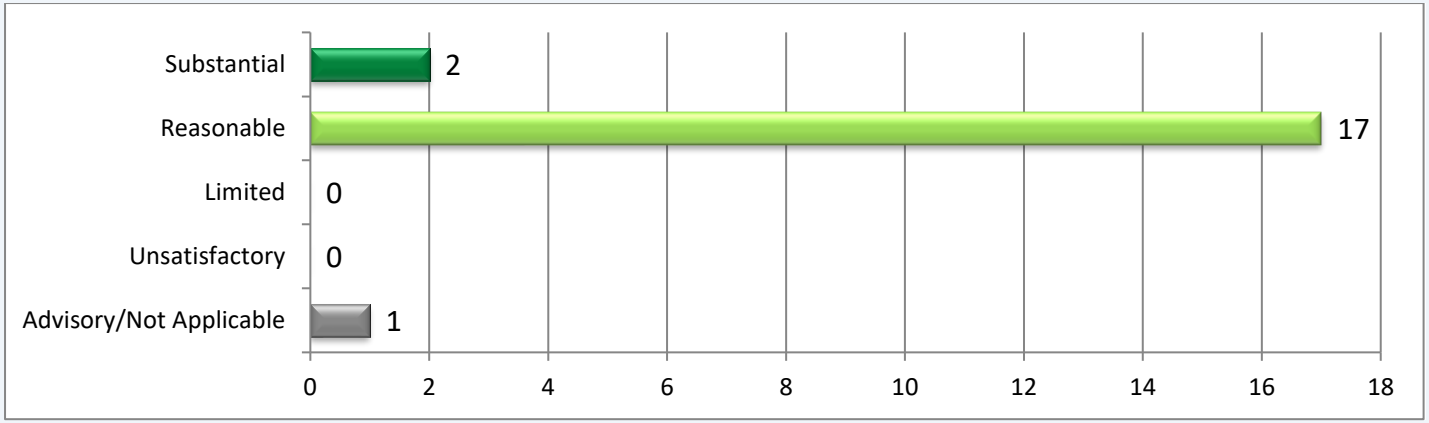

Figure 1 above does not include the audit ratings for the reviews undertaken at NWSSP, DHCW or the JCC.

The assurance ratings and definitions used for reporting audit assignments are included in **Appendix B**.

The following sections provide a summary of the scope and objective for each assignment undertaken within the year along with the assurance rating.

5.2 Substantial Assurance (Dark Green)

In the following review areas, the Board can take **substantial assurance** that arrangements to secure governance, risk management and internal control are suitably designed and applied effectively. Those few matters that may require attention are compliance or advisory in nature with low impact on residual risk exposure.

Review Title	Objective
Integrated Medium-Term Plan: Development Process	To review the process for developing the Integrated Medium-Term Plan (IMTP), including mechanisms to identify priorities, stakeholder engagement, and alignment to national criteria.

Review Title	Objective
Manchester Arena Inquiry	To review progress in implementing recommendations arising from the Manchester Arena Inquiry; and to assess the governance and reporting arrangements in place, including validation process supporting the closure of actions.

5.3 Reasonable Assurance (Light Green)

In the following review areas, the Board can take **reasonable assurance** that arrangements to secure governance, risk management and internal control are suitably designed and applied effectively. Some matters require management attention in either control design or operational compliance and these will have low to moderate impact on residual risk exposure until resolved.

Review Title	Objective
Risk Management and Board Assurance Framework	To assess the effectiveness of processes for identifying, managing and reporting strategic and key operational risks through the Board Assurance Framework and the Corporate Risk Register.
Welsh Language Standards	To provide assurance on the adequacy and effectiveness of arrangements to comply with the requirements of the Welsh Language Standards.
Budget Setting	To review how the Trust allocates resources to deliver its agreed budget.
Clinical Equipment	To evaluate the effectiveness of arrangements for recording, monitoring and replacing clinical equipment.
Clinical Model Transformation Programme: Governance Arrangements	To review the governance arrangements supporting delivery of the Clinical Model Transformation Programme and its workstreams, including oversight, accountability, and decision-making.

Review Title	Objective
Cymru High Acuity Response Unit	To assess the effectiveness of the Cymru High Acuity Response Unit (CHARU) service in delivering improvements to patient care.
Clinical Prioritisation and Assessment Software Group: Governance and Change Management	To review governance arrangements and operational workflows supporting the Clinical Prioritisation and Assessment Software (CPAS) Group, recognising the increasing scale and complexity of changes managed through this forum in support of the Clinical Model Transformation Programme.
Capacity Management Plan	To assess whether the Capacity Management Plan is applied consistently, supporting effective decision-making and communication with patients.
High Risk Record Policy	This review arrangements for recording, storing and acting upon High Risk Record information to support staff and patient safety.
Data Management Practices / Devolved Data	To assess how data is managed outside the Digital function and whether arrangements support compliance with relevant standards and best practice.
Emerging Technology Adoption (draft)	To assess the robustness of processes supporting the effective, safe, and well-governed use of emerging technologies, including Artificial Intelligence (AI) and automation.
Digital Business Continuity (draft)	To assess the effectiveness of arrangements to maintain service delivery during disruption to digital systems.
Organisational Change	To evaluate the effectiveness of processes for managing organisational change.
Mandatory In-Service Training	To assess the impact and effectiveness of Mandatory In-Service Training (MIST) Days in supporting compliance with statutory and mandatory training requirements.
Job Evaluation	To assess arrangements to comply with the NHS Job Evaluation Handbook.
Ambulance Replacement Programme	To evaluate the effectiveness of arrangements for managing fleet replacement, including value for money, governance and control. This included follow-up of actions from the 2023 Vehicle Replacement Programme audit.

Review Title	Objective
Fire Safety	To assess whether arrangements comply with the Regulatory Reform (Fire Safety) Order 2005, including risk assessments and supporting procedures, and whether previous audit findings have been addressed.

5.4 Limited Assurance (Amber)

No reviews were assigned an 'limited' opinion.

5.5 Unsatisfactory (Red)

No reviews were assigned an 'unsatisfactory' opinion.

5.6 Advisory/Assurance Not Applied (Grey)

The following review was undertaken as part of the audit plan and reported without the standard assurance rating indicator, owing to the nature of the audit approach. The level of assurance given for this review is deemed not applicable – these are reviews and other assistance to management, provided as part of the audit plan, to which the assurance definitions are not appropriate, but which are relevant to the evidence base upon which the overall opinion is formed.

Review Title	Objective
Follow Up of Internal Audit Recommendations	To assess whether internal audit recommendations have been effectively implemented and whether monitoring arrangements are effective.

5.7 Audits not undertaken

Additionally, the following audits were deferred for the reasons outlined below. We have considered these reviews and the reason for their deferment when compiling the Head of Internal Audit Opinion.

Review Title	Reason why not undertaken
Remote Clinical Support	Replaced at the request of management by the Clinical Prioritisation and Assessment Software (CPAS) Group audit, reflecting significant developments within CPAS as part of the Clinical Model Transformation Programme.

6. Acknowledgement

In closing I would like to acknowledge the time and co-operation given by directors and staff of the Trust to support delivery of the Internal Audit assignments undertaken within the 2025/26 plan.

Osian Lloyd
Pennaeth yr Archwiliad Mewnol/Head of Internal Audit

Gwasanaethau Archwilio a Sicrwydd/Audit and Assurance Services
Partneriaeth Cydwasanaethau GIG Cymru/NHS Wales Shared Services Partnership

June 2026

Appendix A Conformance

Internal Audit compliance with the Global Internal Audit Standards and the UK Public Sector Practice Note

Global Internal Audit Standards – Domains, Principles & Standards	**Requirements & Response**
Domain I: Purpose of Internal Auditing	Internal auditing strengthens the organisation's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight. Advice and assurance are provided primarily through a risk-based audit plan approved and monitored by the Audit Committee. Audit & Assurance uses the results of its audits, together with focused research, to provide insight and foresight.
Domain II: Ethics & Professionalism Principles 1 (Demonstrate Integrity), 2 (Maintain Objectivity), 3 (Demonstrate Competency), 4 (Exercise Due Professional Care), and 5 (Maintain Confidentiality). 13 individual standards.	Audit & Assurance has established processes for dealing with both the ethics and professionalism of Internal Audit and the need to maintain client confidentiality. This encompasses training, declarations of interest returns, our audit processes, and the requirements (where appropriate) of professional accounting and audit bodies.
Domain III: Governing the Internal Audit Function Principles 6 (Authorised by the Board), 7 (Positioned Independently), and 8 (Overseen by the Board). 9 individual standards.	How we interact and work with each NHS Wales organisation is set out in the Internal Audit Mandate and Charter which is updated annually. There are appropriate arrangements in place for Internal Audit to act independently and interact with the Board to ensure effective governance arrangements.

Domain IV: Manging the Internal Audit Function Principles 9 (Plan Strategically), 10 (Manage Resources), 11 (Communicate Effectively), and 12 (Enhance Quality). 16 individual standards.	The Internal Audit function for NHS Wales is managed through the NHS Wales Shared Services Partnership (NWSSP). The Audit & Assurance service delivery plan forms part of the NWSSP integrated medium term plan. A risk based strategic and annual plan is developed for each NHS Wales organisation. The annual plan gives detail of specific assignments and sets out the overall resource requirement. The audit strategy and annual plan is approved by the Audit Committee. Quality assurance and control arrangements are in place and are subject to an external assessment at least once every five years. Policies and procedures which guide the Internal Audit activity are in place. There is structured liaison with Audit Wales, HIW and Counter Fraud.
Domain V: Performing Internal Audit Services Principles 13 (Plan Engagements Effectively), 14 (Conduct Engagement Work), and 15 (Communicate Engagement Results and Monitor Action Plans). 14 individual standards.	Audit & Assurance has a Quality Manual that sets out how we will conduct and monitor audit engagements and this is then replicated in our Electronic Working Paper system (ESRA) and other files. This ensures that we meet the requirements to plan, conduct and communicate audit engagement appropriately and follow-up management actions.

Global Internal Audit Standards
UK Public Sector Application Note

Appendix B Audit Assurance Ratings

Assurance Opinion

	**Substantial**	Few matters require attention and are compliance or advisory in nature. **Low impact** on residual risk exposure.
	**Reasonable**	Some matters require management attention in control design or compliance. **Low to moderate impact** on residual risk exposure until resolved.
	**Limited**	More significant matters require management attention. **Moderate impact** on residual risk exposure until resolved.
	**Unsatisfactory**	Action is required to address the whole control framework in this area. **High impact** on residual risk exposure until resolved.
	**Advisory**	Given to reviews and support provided to management which form part of the internal audit plan, to which the assurance definitions are not appropriate. These reviews are still relevant to the evidence base upon which the overall opinion is formed.

Disclaimer

This audit report has been prepared for internal use only. Audit and Assurance Services reports are prepared, in accordance with the agreed audit brief, and the Audit Charter as approved by the Audit Committee.

Audit reports are prepared by the staff of the NHS Wales 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 Welsh Ambulance Services University 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.

The report is based on the review work undertaken and is not necessarily a complete statement of all weaknesses that exist or potential improvements. Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, no complete guarantee or warranty can be given with regard to the advice and information contained.

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 management of Welsh Ambulance Services University 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.

Prioritisation of Findings

Priority	Explanation
High	Significant risk to achievement of a system objective OR evidence present of material loss, error, or misstatement. Poor system design OR widespread non-compliance.
Medium	Some risk to achievement of a system objective. Minor weakness in system design OR limited non-compliance.

Website: [Audit & Assurance Services - NHS Wales Shared Services Partnership]

Global Internal Audit Standards

Audit work undertaken by NHS Wales Audit and Assurance Services conforms to the Institute of Internal Auditors' professional standards and the Government Internal Audit Standards (GIAS) applicable within the UK public sector.