

Withybush General Hospital – Fire Precautions Works Phase 2.

Final Internal Audit Report

2025/26

Hywel Dda University Health Board



Reasonable Assurance

Contents

Executive Summary1
Findings & Agreed Action Plan3
Appendix A 15

Review Reference

HDU-SSU-2526-31

Fieldwork

January – March 2026

Executive Sign Off

28th April 2026

Audit Committee

May 2026

Executive Lead

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Executive Summary

Purpose

This audit was commissioned in accordance with the Integrated Audit Plan provided and approved within the Business Justification Case (BJC). This was the first audit of phase 2 with a second scheduled during 2026/27 financial year. This review considered the establishment of the control environment to progress Withybush Fire Precaution Works: Phase 2.

Overview

The scope of works is to complete fire precaution upgrade and improvement works to comply with the Mid & West Wales Fire & Rescue Services (MWWF&RS) enforcement notice (KS/890/04) dated 07 February 2020. As of February 2026, the project remained within the £8.1m approved cost envelope, with a remaining risk contingency of £1.14M; the 22-month construction programme began in January 2026.

Appropriate governance and financial management arrangements were demonstrated. Following Welsh Government funding approval, clear leadership and effective oversight through the Project Group and key committees has been demonstrated. Financial governance arrangements were well established, with a Project Bank Account in place, monthly finance meetings, and detailed cost reporting evidenced. A phased "mini" final accounts approach covering the 24 work zones through the construction period represents good practice and ongoing financial control. The revised Procurement arrangements from phase 1 reflect lessons learned, with potentially improved cost certainty utilising the National Engineering Contract (NEC 4) Option A. Stakeholder engagement is a key strength, particularly given the progression of works within the live hospital environment, with positive collaboration demonstrated between the UHB and MWWF&RS.

The matters requiring management attention include, for example:

- The need to address the fire compliance training, which had achieved the aggregated 85% (MWWF&RS) target only in one instance (March 2026), presenting ongoing risk.
- Addressing contractual elements which require strengthening (e.g. Parent Company Guarantee, liability provisions, timing of appointments).
- Governance improvements (timely circulation of papers).
- The implementation of full lifecycle cashflow forecasts.

Overall, strong project management arrangements were evidenced, with opportunities to further strengthen controls and compliance. Accordingly, we have concluded **reasonable assurance** at this review.

Full details of matters arising are detailed within the Findings & Agreed Action Plan. The following opportunity for enhancement has been identified that does not impact the overall opinion and is highlighted for management information:

- The Request for Information (RFI) process had been established and actively monitored. The RFI process initially identified delays in responding to design queries, which have been raised with the Principal Designer during site meetings. As of February 2026, this had not impacted the project's critical path but will require ongoing monitoring to ensure timely resolution.

Scope & Assurance Summary

Objectives The objectives and associated assurance ratings are not necessarily given equal weighting when formulating the overall audit opinion.

		Related Findings	Assurance
1	Governance: Assurance that appropriate governance arrangements were in place, including establishing the control environment e.g., allocation of roles and responsibility, effectiveness of the scrutiny arrangements, operation of effective reporting.	1,2	Reasonable
2	Financial Assurance: To obtain assurance that financial aspects of scheme delivery were established. The assessment may include e.g. appropriate approvals, compliance with Project Bank account requirements, risk management and associated management of contingency funds.	3	Reasonable
3	Appointments and Contracts: To obtain assurance that parties contracted to the Health Board had been appropriately appointed (e.g. external advisers, main contractor, other) and in accordance with national and local procurement requirements including the timely completion of appropriate contractual documentation.	4-7	Reasonable
4	Stakeholder Engagement - To evaluate the effectiveness, completeness, and appropriateness of stakeholder engagement during the initiation phase of the projects e.g. site management, clinical staff, MWWF&RS etc.	-	Substantial
5	Other: Consideration of any other issues arising from the review relevant to the objectives of the audit.	8	Limited

Management Actions

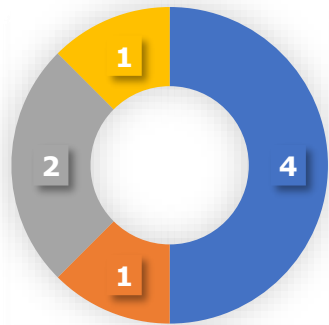


High Priority



Medium Priority

Themes



- Contractual
- Finance Management & Control
- Governance
- Training & Development

Risk Types

- Legal & Regulatory Non-Compliance
- Financial Loss
- Public Perception & Reputational Risk

Findings & Agreed Action Plan

Objective 1: Governance **Reasonable**

Overview / Summary of Observations

Welsh Government capital funding was awarded in October 2025 and formally accepted by the UHB Chief Executive. A minor inconsistency has been identified in relation to the BREEAM (Building Research Establishment Environmental Assessment Method) requirement as defined within the approved BJC.

The project has benefited from a clear and appropriate allocation of key internal roles, including leadership from the Senior Responsible Officer and Project Director. Oversight and control are exercised through the Project Group, with senior management attendance ensuring continued engagement, particularly given the challenges of delivering works within a live hospital environment. Additional high-level oversight was provided through established governance forums, including the Capital Sub-Committee and Health and Safety Committee.

A Project Execution Plan (PEP) has been developed and approved in line with the updated Scheme of Delegation (May 2025). The PEP was comprehensive and provides assurance over key controls, including defined approval limits and change management arrangements to support timely decision-making.

A derogation schedule and project risk register had been established and actively monitored with the highest rated risks being reported to the Project Group via the Project Managers monthly report.

The Project Group operated under formal Terms of Reference and a standard agenda, with good attendance and quorum consistently achieved. Opportunities exist to further strengthen administrative processes, including the timely circulation of papers (ideally at least one week in advance), to enhance the quality of scrutiny and effectiveness of meetings. Accordingly, **reasonable** assurance has been determined in respect of the Governance arrangements applied to date.

Key Findings	Risk & Impact	Agreed Management Action
<p>1 Funding Award Letter</p> <p>The Welsh Government awarded capital funding in October 2025, which was formally accepted and signed by the Chief Executive of the UHB.</p> <p>The funding letter specifies a requirement to achieve a BREEAM rating of "Excellent," a framework used to assess environmental performance across design, construction, and operation.</p> <p>However, the approved BJC and associated funding application do not include a BREEAM requirement. Given the nature of the</p>	<p>Governance management arrangements may not be clearly defined and understood.</p>	<p>Agreed Action:</p> <p>We will seek formal clarification from Welsh Government on the applicability of the BREEAM "Excellent" requirement to this scheme; given its non-inclusion with the approved BJC.</p>

<p>works, achieving a BREEAM rating was not currently considered feasible.</p> <p>Clarification should therefore be sought from Welsh Government to confirm whether the requirement to achieve a BREEAM “Excellent” rating, as stated within the funding approval letter, was applicable to this scheme.</p>		<p>Expected Evidence of Implementation: Agreement form Welsh Government that BREEAM was not applicable.</p>
<p>Theme: Governance</p>	<p>Medium Priority</p> <p>Control Operation</p>	<p>Officer: Programme Director Major Infrastructure Projects</p> <p>Target Implementation Date: 30 July 2026</p>
<p>2 Project Group</p> <p>A review of Project Group documentation covering the period August 2025 to February 2026 identified weaknesses in operational effectiveness against the requirements set out in the Terms of Reference (ToR).</p> <p>Section 6 of the ToR specifies administrative and governance requirements, including:</p> <ul style="list-style-type: none"> • Meeting papers to be provided at least one week in advance. • Agendas and supporting papers to be distributed seven days prior to meetings. • Minutes and action logs to be circulated within two weeks for review and accuracy. <p>Testing identified that compliance with these requirements was achieved on only one occasion during the review period. We note that the Capital Team experienced high levels of sickness absence during this period, which contributed to reduced administrative capacity and oversight.</p> <p>An action log was maintained and reviewed at each meeting, with clear ownership and records of item closure. However, updates on actions were not consistently provided in advance of meetings, with reliance instead placed on verbal updates during meetings. This limited the ability of members to effectively</p>	<p>Delayed information flow reduces oversight and scrutiny.</p>	<p>Agreed Action:</p> <p>We will seek to strengthened governance and administrative control process to ensure compliance with the ToR requirements i.e. Reinforce expectations by reminding all members of the importance of timely submission of papers, agendas and updates to ensure full compliance with ToR requirements and effective scrutiny.</p> <p>Expected Evidence of Implementation:</p> <p>Formal communication to all relevant parties; with regular monitoring at Project Group.</p>

<p>scrutinise progress, as insufficient time was available for prior review.</p>	<p>Medium Priority</p>	<p>Officer: Programme Director Major Infrastructure Projects Target Implementation Date: 30 June 2026</p>
<p>Theme: Governance</p>	<p>Control Operation</p>	

Overview / Summary of Observations

In accordance with Standard Financial Instructions and Welsh Government policy, a Project Bank Account (PBA) was required for construction and infrastructure projects valued at £2 million or more and with a duration exceeding six months. Compliance with this requirement has been achieved for this project.

Robust financial governance arrangements were evidenced. Monthly finance meetings were established involving the project team, appointed advisers, and the UHB's finance team. These provided scrutiny of financial performance and risks on an ongoing basis and follow the approach applied during Phase 1 of the works.

A 2025/26 cashflow forecast had been established and actively monitored, with regular engagement between project and finance teams to manage the forecast outturn. Further development of a full lifecycle cashflow forecast was planned.

Monthly cost reports were presented to the Project Group, including forecast total outturn costs, risk contingencies, and VAT recovery assumptions. In addition, separate monthly financial reporting was provided for the Fire Protection Upgrade Works and Refresh programme.

The works was being delivered across 24 hospital zones, with "mini" final account reports to be produced as each zone is completed (first expected April 2026). This approach supports effective monitoring, enhances transparency, and represents good financial management.

Accordingly, **reasonable** assurance has been determined in respect of financial assurance, at the current stage of the project's progression.

Key Findings	Risk & Impact	Agreed Management Action
<p>3 Cashflow</p> <p>A cashflow forecast for the 2025/26 financial year has been developed and was being actively monitored, with regular engagement between project and finance teams to manage the forecast outturn. However, a full lifecycle cashflow forecast through to project completion was not currently in place.</p> <p>It is recommended that a cashflow forecast covering the full project duration be developed. This should be aligned to the latest programme, incorporate anticipated valuation profiles, and be subject to monthly review and reporting to the Project Group. Management has advised that this activity was planned for completion in April 2026; timely delivery will be important to strengthen forward financial planning and overall project control.</p>	<p>Weakened financial control due to lack of full lifecycle cashflow visibility.</p>	<p>Agreed Action:</p> <p>A full cash flow forecast v actual expenditure will be developed and incorporated in formal reporting to the Project Group.</p> <hr/> <p>Expected Evidence of Implementation: Cashflow forecast v actual expenditure within formal reports.</p>

It should be noted that project is currently performing to the expected financial levels and the established programme.

Medium Priority

Officer: Programme Director Major Infrastructure Projects

Target Implementation Date: 30 June 2026

Theme: Finance Management & Control

Control Operation

Overview / Summary of Observations

A revised procurement approach was implemented for Phase 2, reflecting lessons learned during Phase 1. In the earlier phase, it was not possible to fully define the scope of works due to the extent of surveys required and the operational sensitivities within the hospital environment. This necessitated a flexible contracting approach. With a more developed design and a clearer scope now established, the adoption of an NEC4 Option A (fixed price) contract, alongside a Design and Build model, offers a more robust and deliverable solution for Phase 2.

This updated strategy also introduced a dedicated UHB Design Team, supporting a more detailed and collaborative design process. As a result, efficiency improved, financial savings were achieved, and a revised BJC for the Phase 2 works package was delivered.

The audit examined procurement and contract arrangements for both the UHB's external advisers (Principal Designer, Project Manager, Cost Adviser, and NEC Supervisor) and the Principal Contractor. A key strength identified was the structured procurement of advisers through mini competitions from national frameworks with input from NWSSP Procurement Services. This demonstrated compliance with current procurement regulations and Standing Financial Instructions. The NEC4 Option A contract with the Principal Contractor was appropriately negotiated and executed as a deed prior to construction, in line with the agreed strategy.

Positive contractual practices were also noted. Two of the three adviser appointments were appointed utilising the NEC Professional Services Contract, providing a clear service framework and extended claim limitation periods. In addition, appropriate insurance provisions were generally included across contracts.

However, several areas for improvement were identified i.e.

- The requirement for a Parent Company Guarantee or performance bond for the Principal Contractor had not been fully formalised as at February 2026, with legal advice still being sought.
- One adviser contract was based on a shorter-form agreement and was signed initially by the UHB i.e prior to the adviser, increasing the risk of unauthorised changes being made, and being bound by unauthorised amendments.
- The NEC Supervisor was appointed two months after construction commenced.
- The Principal Designer contract was formalised ten months into the progression of the project, indicating delays in key appointments; and
- One adviser contract included a zero-liability clause, potentially limiting recourse in the event of a claim.

Overall, while procurement arrangements demonstrated strong compliance and a sound framework, these issues highlight opportunities to improve the timeliness and robustness of contractual arrangements in both this and future projects.

Based on these findings, **reasonable** assurance has been determined for appointments and contracts.

Key Findings	Risk & Impact	Agreed Management Action
<p>4 Contractual Protection</p> <p>The NEC4 Option A (fixed price) contract was negotiated and executed as a deed by the principal contractor prior to the commencement of construction, in line with the approved procurement strategy defined within the BJC.</p> <p>The original tender documentation required the contractor to provide either a Parent Company Guarantee (PCG) or a 10% performance bond to provide financial protection in the event of contractor default. However, as of February 2026, circa two months after construction commenced, this requirement had not been fulfilled.</p> <p>It is acknowledged that the UHB was seeking legal advice regarding the level of assurance provided by the contractor's proposed PCG. The UHB should ensure that financial protection arrangements are clarified and formalised at the earliest opportunity, and that for future projects with this contractor, such requirements are clearly agreed and in place prior to contract commencement.</p>	<p>Absence of agreed financial security (bond/guarantee) reduces protection against contractor default.</p>	<p>Agreed Action:</p> <p>A signed Parent Company Guarantee will be obtained and kept on file.</p> <hr/> <p>Expected Evidence of Implementation: Signed Parent Company Guarantee</p> <p>Actioned – Signed PCG received from the Contractor.</p>
<p>Theme: Contractual</p>	<p>Medium Priority</p> <p>Control Operation</p>	<p>Officer: N/A</p> <p>Target Implementation Date: N/A</p>
<p>5 Contractual Alignment</p> <p>The approved BJC (Section 5.1.1) notes that 'Contractual arrangements with all parties have been entered into using the NEC contract as prescribed under the Framework'</p> <p>A review of three adviser contracts found that two fully complied, using the NEC Professional Services Contract (PSC). The third contract used a shorter-form agreement, which provides a simpler framework. Key points include:</p> <ul style="list-style-type: none"> The PSC were executed as a deed, providing a 12-year limitation period for claims compared to 6 years for a standard contract signed under hand. 	<p>Inconsistent contracting approach and execution practices may weaken legal protection and increase overall project risk exposure.</p>	<p>Agreed Action:</p> <p>We will ensure that Future adviser appointments and contract documents comply with defined approval requirements. Any variations in approach will be formally approved as appropriate.</p> <hr/> <p>Expected Evidence of Implementation: Formal communication to all relevant parties surrounding contract execution process.</p>

<ul style="list-style-type: none"> The contract was signed by the UHB prior to the adviser; best practice suggests signing after appointed parties to confirm that the terms are final. <p>For future engagements the consistent application of the NEC (PSC) where appropriate and are signed after the adviser to confirm terms are final and maintain contractual integrity.</p>	<p style="text-align: center;">Medium Priority</p>	<p>Actioned – Staff notified of the appropriate contractual signing process.</p> <p>Officer: N/A Target Implementation Date: N/A</p>
<p>Theme: Contractual</p>		<p>Control Operation</p>
<p>6 Engagement and Contract Formalisation of Advisers</p> <p>Engagement of the NEC Supervisor role was delayed until March 2026 (circa two months after construction began on a 22-month construction programme). This primarily arose due to changes in the procurement approach i.e. moving to a mini competition model rather than the direct award method. Additionally, the contracts for the Supervisor had not been formally signed at the time of reporting.</p> <p>Best practice is to appoint the Supervisor before works start to provide independent oversight. Delayed engagement can potentially reduce early verification and increases the risk of non-compliance.</p> <p>The Principal Designer contract was finalised around 10 months after commission commenced, largely due to the negotiation process. While this was ultimately resolved, applying lessons learned on managing contract timescales will support smoother and timelier formalisation on future projects.</p>	<p>Delayed and unsigned appointments potentially increasing risk of non-compliance.</p>	<p>Agreed Action:</p> <p>We will appoint the NEC Supervisor before construction begins at future project. With procurement routes and timelines planned to avoid delays.</p>
<p>Theme: Contractual</p>	<p style="text-align: center;">Medium Priority</p> <p>Control Operation</p>	<p>Expected Evidence of Implementation: This will be evidenced at future projects and included within future audit review.</p> <p>Officer: N/A Target Implementation Date: N/A (Future action)</p>
<p>7 Insurance Requirement</p> <p>A review of contracts and insurance certificates for the principal contractor and three advisers confirmed that insurance cover was generally included. However, one adviser's contract specified:</p> <p><i>Liability of the Consultant for claims arising from failure to use the skill and care normally expected of professionals providing</i></p>	<p>Insurer may deny claims due to contract terms, leaving liability for professional errors uninsured.</p>	<p>Agreed Action: A deed of variation to the contract should be agreed with the relevant consultant, which includes appropriate indemnity cover.</p>

<p><i>similar services</i> at zero, as no professional indemnity was requested in the original tender.</p> <p>Although the adviser had subsequently provided professional indemnity insurance, the contract as signed does not reflect this protection. Consequently, there remains a risk that the insurer could refuse a claim under this agreement.</p> <p>Consideration should be given to amending the contract and that all future engagements include appropriate indemnity provisions.</p>		<p>Expected Evidence of Implementation: Actioned - Deed of variation has been signed and returned to the HB.</p>
<p>Theme: Contractual</p>	<p>Medium Priority</p> <p>Control Operation</p>	<p>Officer: N/A</p> <p>Target Implementation Date: N/A</p>

Overview / Summary of Observations

The audit identified strong, positive engagement with the internal hospital hierarchy, particularly in agreeing the original programme of works and maintaining ongoing dialogue to ensure all parties are aware of expectations and any operational matters that may affect the programme. Given that the works were being progressed within a live hospital environment, this collaborative approach is viewed as essential to ensure minimised disruption to clinical services and ensuring patient safety remains a priority throughout the project.

Equally, relationships with MWWF&RS were also considered constructive and positive. The MWWF&RS had expressed their satisfaction with the level of engagement from the UHB's capital and estates teams. MWWF&RS was also routinely invited to site to observe progress and provide input where required. The capital and estates teams attended Project Group meetings, reinforcing clear communication and alignment across all parties. These arrangements support timely communication and help to address any issues that arise during the project lifecycle.

These engagement practices demonstrated a proactive, structured approach to stakeholder management, ensuring that all relevant parties were kept informed, consulted appropriately, and able to provide input at key stages. This culture of collaboration builds trust and confidence among key stakeholders.

Overall, a culture of proactive and constructive stakeholder engagement was observed, ensuring that project objectives are clearly understood, risks can be managed, and collaboration supports successful project delivery. Based on our review, we have determined **substantial assurance** for this area.

Overview / Summary of Observations

The MWWF&RS formally agreed, in its letter of 25th September 2025, an extension to the fire enforcement notice (KS/890/04) until 31 July 2027. The letter allows for applications for future extensions; noting that the current works were due for completion in September 2027 this would need to take place closer to completion. Within the letter there was also agreement to reduce the volume of remediation work if the following conditions were achieved:

1. Upgrade of the fire alarm and detection system to L1 standard.
2. Site staff training to be brought up to, and maintained at, a minimum of 85%.
3. Inclusion of additional Fire Wardens.

The above must be maintained for the lifecycle of the hospital.

The UHB had appointed fire wardens, and the fire alarm upgrade was in progress (February 2025) highlighting a positive position for those two items. However, the site staff training remains extremely challenging and the UHB had not met the set target since the issue of the letter. submitted to the fire service 27 February 2026 highlighted an aggregated site compliance rate of 83.32%.

Fire compliance rates are routinely monitored at the Project Group meetings, although it was noted that responsibility for improving the rates are outside the terms of reference of the group. Escalation had taken place to Executive level and the importance of attending training has been communicated to staff; this matter has also been raised at Clinical Care Groups.

Noting that this is a high-risk area in terms of compliance to agreed reduction of scope and compliance had only been achieved once in the periods period to end March 2026 and therefore not consistently maintained as required. Accordingly, we have determined **limited assurance** for this objective area.

Key Findings	Risk & Impact	Agreed Management Action
<p>8 Fire Training Compliance</p> <p>Site staff training compliance had not achieved nor maintained the required 85% threshold as set out within the fire enforcement extension letter (September 2025). The reported aggregated position at the end of February 2026 being aggregated at 83.32% within the following breakdown by staff group.</p>	<p>Fire training non-compliance risks unprepared staff, increasing danger to patients, and potential regulatory consequences for failing to meet required standards.</p>	<p>Agreed Action:</p> <p>Discuss with MWWFRS, endorsement of level 1, 2 and 3 fire training (e-learning) permanently.</p> <p>Ensure availability of fire training compliance reports across the organisation.</p>

Compliance Level - Staff Groups	Required	Achieved	Compliance Rate
Level 1 - All Staff	2,265	2,022	89.27%
Level 2 - Clinical/ward-based Cohort	1,033	728	70.47%
Level 3 - Estate Cohort	36	28	77.78%

Aggregate Figures	3,333	2778	83.32%
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Following the conclusion of audit fieldwork, an updated position was provided to the Project Group 25 March 2026 that highlighted the achievement of the target aggregated figure - 85.89%.

Compliance Level - Staff Groups	Required	Achieved	Compliance Rate
Level 1 - All Staff	2,265	2,023	89.84%
Level 2 - Clinical/ward-based Cohort	1,033	789	76.38%
Level 3 - Estate Cohort	36	23	63.89%

Aggregate Figures	3,333	2778	85.39%
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Whilst we acknowledge that clinical/estates facing cohorts of staff face serious operational/patient facing pressures; there was a need for further encourage individual uptake and express the necessity to comply and maintain mandated fire training requirements. A long-term plan may also be required to ensure where staff fire training is due for renewal; sufficient time is given to plan for attending the necessary training on a timely

Theme: Training & Development

Expected Evidence of Implementation:

Improved access to level 1, 2 and 3 fire training (e-learning) permanently

Fire training compliance records demonstrating completion at 85% (or above).

Clinical care group and corporate directorate governance meeting records.

High Priority

Officer: Executive Director of Allied Health Professions and Health Science

Target Implementation Date: 31 July 2026

Control Design

Appendix A

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.

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](#)

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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.

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Public Sector Internal Audit Standards

Audit work undertaken by NHS Wales Audit and Assurance Services conforms with the International Standards for the Professional Practice of Internal Auditing and associated Public Sector Internal Audit Standards as validated through the external quality assessment undertaken by the Chartered Institute of Public Finance & Accountancy in April 2023.

