

Head of Internal Audit Opinion & Annual Report 2021/2022

June 2022

Cwm Taf Morgannwg University Health Board



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Author: Head of Internal Audit

Executive Clearance: Board Secretary

Audit Committee: June 2022

1. EXECUTIVE SUMMARY

1.1 Purpose of this Report


Cwm Taf Morgannwg University Health Board's (Health Board) Board 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 Public Sector Internal Audit Standards.

As a result of the continued impact of COVID-19 our audit programme has been subject to change during the year. In this report we have set out how the programme has changed and the impact of those changes on the Head of Internal Audit opinion.

1.2 Head of Internal Audit Opinion 2021-22

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 2021/22 is that:

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.
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1.3 Delivery of the Audit Plan

Due to the considerable impact of COVID-19 on the Health Board, the internal audit plan has needed to be agile and responsive to ensure that key developing risks are covered. As a result of this approach, and with the support of officers and independent members across the Health Board, the plan has been delivered substantially in accordance with the agreed schedule and changes required during the year, as approved by the Audit

& Risk Committee (the 'Committee'). In addition, regular audit progress reports have been submitted to the 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 Public Sector Internal Audit Standards.

The Internal Audit Plan for 2021/22 year was initially presented to the Committee in April 2021. Changes to the plan have been made during the course of 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 NWSSP, DHCW, WHSSC and EASC 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 Internal Auditors (in 2018), and our own annual Quality Assurance and Improvement Programme (QAIP) have both confirmed that our internal audit work continues to 'generally conform' to the requirements of the Public Sector Internal Audit Standards for 2021/22. For this year, as in 2020/21, our QAIP has considered specifically the impact that COVID-19 has had on our audit approach and programmes. We are able to state that our service 'conforms to the IIA's professional standards and to PSIAS.'

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 areas in the table below.

Where we have given Limited 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, and in part reflecting the impact of COVID-19, we also undertook a number of 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 2021/22

Substantial Assurance	Reasonable Assurance
<ul style="list-style-type: none"> • Mass vaccinations programme • PCH – Validation of management actions • Information governance toolkit 	<ul style="list-style-type: none"> • Welsh language standards compliance • Financial systems (Draft) • Innovations and improvement • Digital strategy • IT service management follow up • Continuing health care and funded nursing care • Integrated locality group • CAMHS governance and risk management follow up • Overtime and additional hours • Sunnyside health and wellbeing centre • PCH governance • PCH financial management • PCH technical compliance (Draft) • PCH quality management (Draft) • Consultant job planning follow up • Network and information systems (NIS) directive (Cyber Security) (Draft) • Welsh risk pool claims (Draft) • Waste management (Draft) • Medical and dental rostering – follow up (Draft) • CSG and ILG quality assurance (Draft) • Risk management (Draft)
Limited Assurance	Advisory/Non-Opinion
<ul style="list-style-type: none"> • Concerns • CAMHS workforce follow up • Bridgend transfer of informatics services • Single cancer pathway data integrity • Fire safety management • Facilities systems (Draft) 	<ul style="list-style-type: none"> • Recruitment and retention • Annual Governance Statement

<ul style="list-style-type: none"> Princess of Wales Theatres – Fire Safety Works (Draft) Patient pathway appointment management process – follow up (Draft) 	
No Assurance	
<ul style="list-style-type: none"> N/A 	

Please note that our overall opinion has also taken into account both the number and significance of any audits that have been deferred during the course of the year (see section 5.7) and also other information obtained during the year that we deem to be relevant to our work (see section 2.4.2).

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

In accordance with the Public Sector Internal Audit Standards (PSIAS), 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 Health Board. 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 takes into account 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 Cwm Taf Morgannwg University Health Board 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 taken into account by regulators including Healthcare Inspectorate Wales in assessing compliance with the Health & Care 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 course of the 2021/22 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 PSIAS.

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 used to frame the audit plan at its outset (see section 2.4.2).

2.4 Head of Internal Audit Opinion

2.4.1 Scope of opinion

The scope of my opinion is confined to those areas examined in the risk-based audit plan which has been agreed with senior management and approved by the Audit Committee. 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		<p>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.</p>
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This opinion will need to be reflected within the Annual Governance Statement along with confirmation of action planned to address the issues raised. Particular focus should be placed on the agreed response to any Limited Assurance opinions issued during the year and the significance of the recommendations made (of which there were seven audits in 2021/22).

2.4.2 Basis for Forming the Opinion

The audit work undertaken during 2021/22, 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 & Risk 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 2.4.3).
- The results of any audit work related to the Health & Care Standards including, if appropriate, the evidence available by which the Board has arrived at its declaration in respect of the self-assessment for the Governance, Leadership and Accountability module.
- 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 Executive Directors, senior managers and Independent Members; 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 Health Board.

In reaching this opinion we have identified that the majority of reviews during the year concluded positively with robust control arrangements operating in some areas.

From the opinions issued during the year, three were allocated Substantial Assurance, 21 were allocated Reasonable Assurance and eight were allocated Limited Assurance. No reports were allocated a 'no assurance' opinion. Two advisory or non-opinion pieces of work were also undertaken.

In addition, the Head of Internal Audit has considered residual risk exposure across those assignments where limited assurance was reported. Further, the Head of Internal Audit has considered the impact where audit assignments planned this year did not proceed to full audits following preliminary planning work and these were either: removed from the plan;

removed from the plan and replaced with another audit; or deferred until a future audit year. The reasons for changes to the audit plan were 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 changes made to the plan when forming their overall opinion.

A summary of the findings is shown below. We have reported the findings using the eight areas of the Health Board's activities that we use to structure both our 3-year strategic and 1-year operational plans.

Corporate Governance, Risk Management and Regulatory Compliance

We have undertaken four reviews in this area.

Risk management – [Draft] We raised three medium priority and two low priority recommendation and issued a **reasonable** assurance opinion.

Integrated Locality Groups (ILG)– We looked at the governance structures, support functions, risk management and performance measure arrangements operating within the ILGs. We raised four medium priority and one low priority recommendation and issued a **reasonable** assurance opinion.

Welsh language standards compliance – The Health Board is progressing its action plans that set out how it will achieve compliance with the standards. However, we raised recommendations in relation to the resources available to support the Welsh language and the need to improve its approach to reporting compliance with the standards. We issued a **reasonable** assurance opinion.

Annual Governance Statement – Our review highlighted that on the whole it is consistent with our knowledge of the Health Board through the audit work performed in the Internal Audit plan and our review of other organisational documents.

Strategic Planning, Performance Management & Reporting

We have undertaken two reviews in this area.

Innovation and improvement – Our **reasonable** assurance report identified matters that need management attention in relation to signing-off project initiation documents before starting projects and the need for a more consistent approach to the management of risk within projects. However, the linking of projects to the IMTP and setting out benefits and outcomes were areas of the process which were operating well.

Digital strategy – We identified that the digital strategy was flexible and met the needs of the organisation, although work was needed on a longer term 'roadmap' for delivery of the strategy. We also identified that more work was needed on defining benefits realisation. Overall, we issued a **reasonable** assurance opinion.

Financial Governance and Management

We have undertaken three reviews in this area.

Welsh risk pool claims [Draft] – We issued a **reasonable** assurance opinion.

Facilities governance [Draft] – The Health Board asked us to look at requisitioning, budgetary control and governance arrangements within the facilities directorate following the identification of some matters by management. We issued a **limited** assurance report as we made high priority recommendations in relation to quotations and ordering, clarity over areas of responsibility and the approval hierarchy.

Financial systems [Draft] – Our review looked at the budgetary control process and the process for the requisitioning of goods and services. We made one high priority recommendation relating to the use of retrospective ordering from our work on requisitioning. While we raised a number of medium and low priority recommendations across both processes, few related to the budgetary control processes. Overall, we issued a **reasonable** assurance opinion.

Quality & Safety

We have undertaken two reviews in this area.

CSG and ILG quality assurance – [Draft] We have issued a **reasonable** assurance opinion. No high priority recommendations were made.

Concerns – We raised a number of recommendations in this review, which included four that were high priority. These related to: the Health Board's need to develop procedures to ensure consistent practices across ILGs that align to the Health Board's concerns policy; a training programme in relation to concerns; procedures in relation to the related quality assurance process; and ensuring that lessons are learnt. We issued a **limited** assurance report for this review.

Information Governance & Security

We have undertaken five reviews in this area. These are:

Network and Information Systems (NIS) Directive (Cyber Security) – [Draft] We have issued **reasonable** assurance on this area. The Health Board has applied rigour and appropriate resource to the self-assessment process. It was in regular contact with the Cyber Resilience Unit (CRU) to ensure transparency, noting the subjective nature to aspects of the Cyber Assessment Framework.

Single Cancer Pathway – Data integrity – We raised three high priority and two medium priority recommendations. We issued a **limited** assurance report. The high priority recommendations related to the design of the

process to accurately report data, safeguarding the integrity of data, and quality assurance monitoring.

Bridgend transfer of informatics services – Our review identified that there had been no formal assessment or sustained monitoring of the impact on services. We also identified that the move of core IT services had not happened due to a lack of resource. The uncertainty over funding also meant that detailed planning for the move had not occurred. We issued a **limited** assurance opinion.

IT Service Management – Follow Up – The Health Board has made progress on the matters that we identified in our prior year report, with all of the high priority recommendations addressed. We have issued a **reasonable** assurance report.

Information governance toolkit – The recent Information Commissioner's Office audit identified areas for improvement that cross over with outcomes of the toolkit submission. As an action plan and monitoring of actions is already in place, we issued a **substantial** assurance opinion.

Operational Service and Functional Management

We have undertaken four reviews in this area.

Patient pathway appointment management process – Follow Up – [WIP] – At the time of writing our fieldwork has been completed and we are in the process of drafting the report.

Continuing healthcare and funded nursing care – Our work identified a high priority recommendation in relation to formalising the reporting structure to improve the monitoring and scrutiny of information. Overall, we issued a **reasonable** assurance opinion.

Mass vaccinations programme – Our work in relation to the Covid-19 mass vaccinations programme did not identify any significant matters and we issued a **substantial** assurance opinion.

CAMHS governance and risk management – Follow Up – Progress has been made across the seven matters arising in our previous report, although the CAMHS governance team had work to do to update policies. Overall we issued a **reasonable** assurance opinion.

Workforce Management

We have undertaken five reviews in this area.

Consultant Job Planning – Follow Up – While progress against the recommendations that we raised in our previous report has been affected by the pandemic, management continued to provide regular updates to the committee throughout 2021/22. We issued a **reasonable** assurance opinion.

Medical and dental rostering – Follow Up – [Draft] Progress has been made against the recommendations made in our previous report. As such, we have issued a **reasonable** assurance opinion.

CAMHS Workforce – Follow Up – At the time of our fieldwork the high priority recommendations relating to consultant job plans and sickness absence records were outstanding. However, the Health Board had implemented our high priority recommendation relating to staff personal development plan compliance, and made some progress with other recommendations. We issued a **limited** assurance opinion.

Recruitment and Retention of Staff – In addition to the pandemic, the Health Board has incorporated staff working in the Bridgend area and implemented its operating model. As such, the Workforce and OD team is reviewing, updating, and revising a number of its processes, including recruitment and retention. Our review was **advisory** in nature and provided observations to the Health Board on the changes that are being made.

Overtime and additional hours – We issued a **reasonable** assurance opinion, but raised a high priority finding in relation to monitoring staff compliance with working time regulations.

Capital & Estates Management

This year we have completed nine reviews in this area, which include five relating to the Prince Charles Hospital (PCH) redevelopment project. The number of reviews in this area reflect that the Health Board has a large capital programme in relation to the redevelopment of PCH. Our programme of work reflects this activity and the risks associated with large building projects.

While we have identified issues related to fire safety works at the Princess of Wales hospital theatres, these appeared to be project specific rather than Health Board wide as the PCH redevelopment programme and Sunnyside project audits both resulted in positive assurance.

While our **fire safety management** audit resulted in a **limited** assurance opinion, this was not out-of-line with the opinions provided at other health organisations. We note that further work was needed in relation to fire risk assessments and reporting of fire training compliance. Within the estates function this year our review of waste provided reasonable assurance, similar to other work that we have done in this area, suggesting that the issues identified were specific to the management of fire.

Waste Management – [Draft] – We have issued a **reasonable** assurance opinion.

Princess of Wales theatres Fire Safety Works [Draft] – We looked at the arrangements applied to address the Fire Enforcement Notice issued at the Princess of Wales Hospital theatres. Based on the information provided at the time of preparing the draft report, the systems of monitoring, reporting and accountability were not reflective of the project's complexity,

value and strategic importance. The cost increases and delays to date could impact the organisation's ability to meet the Fire Enforcement Notice deadline of December 2023. Accordingly, subject to provision of additional information and management discussion, we have provided **limited** assurance.

Sunnyside health and wellbeing centre project – We issued a **reasonable** assurance opinion on this project. Some matters require management attention, specifically in relation to aspects of project management.

We issued five opinions in respect of the **Prince Charles Redevelopment Programme Integrated Audit Plan**. These were:

- **Governance** – While the programme benefited from a well-defined and long-established governance structure, operational attendance at Project Board remained an issue. We also recommended the record of key decisions could be enhanced to demonstrate compliance with established delegation arrangements. A **reasonable** assurance opinion was determined.
- **Financial management** – Sound financial reporting arrangements were observed at the programme, including reporting to Welsh Government. An overall **reasonable** assurance assessment was determined.
- **Validation of management actions** – This review sought to obtain assurance that appropriate management action had been taken to address the previously agreed audit recommendations. Good progress had been made by the Health Board with only one of 26 recommendations remaining. A **substantial** assurance assessment was determined.
- **Technical compliance** [Draft] – General compliance with contractual and framework requirements was observed in all aspects. The key aspect for management attention was to report to Project Board the rationale for not including delay damages within the contract and the potential impact of this decision on the programme. Noting good compliance overall, the draft report with **reasonable** assurance determined.
- **Quality** [Draft] – The review focused on the arrangements in place in respect of the quality and accessibility of information at the programme. Generally robust arrangements were observed in all aspects and the draft report issued provides **reasonable** assurance.

During the period management actively sought our advice in respect of key issues such as reporting content and performance management.

2.4.3 Approach to Follow Up of Recommendations

As part of our audit work, we consider the progress made in implementing the actions agreed from our previous reports for which we were able to give

only Limited Assurance. In addition, where appropriate, we also consider progress made on high priority findings in reports where we were still able to give Reasonable Assurance. We also undertake some 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.

For the second year in a row, due to the impact of COVID-19, we are aware that it has been more difficult than usual for NHS organisations to implement recommendations to the timescales they had originally agreed. In addition, we also recognise that for new recommendations it may be more difficult to be precise on when exactly actions can be implemented by. 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.

Going forward, given that it is very likely that the number of outstanding recommendations will have grown during the course of the pandemic, audit committees will need to reflect on how best they will seek to address this position.

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 PSIAS) and the level of overall assurance that we can give.

The Health Board's recommendation tracking process continued during 2021/22, but the pandemic effected the ability of management to take forward recommendations in some areas. Where this has happened, we have scheduled a follow up audit to align with the revised timeline.

We have undertaken follow up work and issued six reports during the year which consider the progress made by the Health Board against the recommendations that we raised. At the time of writing we have completed the fieldwork for one further review and will issue the report shortly. We issued one substantial assurance opinion, four reasonable opinions and one opinion where there had been limited progress against the recommendations. This report, relating to CAMHS workforce arrangements, is referenced in section 2.4.2 above.

At the end of last year management began a review of the recommendation tracker process. The Health Board engaged with Internal Audit and the executive team to review and update recommendations on the tracker document. While this first phase has been completed, work continues to

improve the accuracy and timeliness of the information contained within the tracker.

2.4.4 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. In addition, the impact of COVID-19 on this year's (and to an extent last year's) programme makes any comparison even more difficult.

2.4.5 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 Health Board, 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.

The majority of audit reviews will relate to the systems and processes in operation during 2021/22 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 Health Board's Annual Report and accordingly will be completed and reported to management and the Audit Committee subsequent to 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.

2.5 Required Work

Please note that following discussions with Welsh Government we were not mandated to audit any areas in 2021/22.

2.6 Statement of Conformance

The Welsh Government determined that the Public Sector Internal Audit Standards (PSIAS) would apply across the NHS in Wales from 2013/14.

The provision of professional quality Internal Audit is a fundamental aim of our service delivery methodology and compliance with PSIAS 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. The work of Internal Audit is also subject to an annual assessment by Audit Wales. 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 Internal Auditors (IIA) in February and March 2018. The IIA concluded that NWSSP's Audit & Assurance Services conforms with all 64 fundamental principles and 'it is therefore appropriate for NWSSP Audit & Assurance Services to say in reports and other literature that it conforms to the IIA's professional standards and to PSIAS.'

The NWSSP Audit and Assurance Services can assure the Audit & Risk Committee that it has conducted its audit at Health Board in conformance with the Public Sector Internal Audit Standards for 2021/22.

Our conformance statement for 2021/22 is based upon:

- the results of our internal Quality Assurance and Improvement Programme (QAIP) for 2021/22 which will be reported formally in the Summer of 2022; and
- the results of the work completed by Audit Wales.

We have set out, in **Appendix A**, the key requirements of the Public Sector Internal Audit Standards and our assessment of conformance against these requirements. The full results and actions from our QAIP will be included in the 2021/22 QAIP report. There are no significant matters arising that need to be reported in this document.

2.7 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 take into account 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 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 and Healthcare Inspectorate Wales.

3. OTHER WORK RELEVANT TO THE HEALTH BOARD

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 out below, with relevant comments and opinions attached, and relate to work at:

- NHS Wales Shared Services Partnership;
- Digital Health & Care Wales;
- Welsh Health Specialised Services Committee; and
- Emergency Ambulance Services Committee.

Please note that, in response to COVID-19, we have altered our approach this year and undertaken additional testing on a number of the national NWSSP run systems and produced separate reports for each NHS Wales organisation where appropriate.

NHS Wales Shared Services Partnership (NWSSP)

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

Audit	Opinion	Outline Scope
Procure to Pay (P2P)	Reasonable	The purpose of the audit review was to evaluate and determine the adequacy of the systems and controls in place over the

		management of the NWSSP Procure to Pay (P2P) service.
Payroll	Reasonable	The overall objective of this audit was to evaluate and determine the adequacy of the systems and controls in place for the management of Payroll Services.
Primary Care Services –Medical (GMS), Pharmaceutical (GPS), Dental (GDS), and Ophthalmic (GOS) Services	Substantial	The overall objective of the review was to evaluate and determine the adequacy of controls in place to administer timely and accurate payments to primary care contractors

Please note that other audits of NWSSP activities are undertaken as part of the overall NWSSP internal audit programme. 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 Health Board. These audits derived the following opinion ratings:

Audit	Opinion	Outline Scope
Welsh Radiology Information System (WRIS)	Reasonable	To provide assurance over the adequacy of the processes in place in DHCW for the management of the WRIS and the data within it.
Data Centre Transition	Substantial	To evaluate and determine the adequacy of the processes in place in DHCW for the management of the Data Centre move and the current Data Centre Service.
Data Analytics (Information)	Reasonable	To provide assurance to DHCW that arrangements are in place to enable NHS Wales to maximise the use of analytics in an appropriate and secure manner.

System Development	Reasonable	To provide assurance over the adequacy of the processes in place in DHCW for securely developing and maintaining applications for NHS Wales.
GP System Procurement Project	Substantial	To provide assurance over the GP System Procurement project to ensure that appropriate project governance is in place, that stakeholders are fully engaged and that there is clarity over costs and benefits.

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.

Welsh Health Specialised Services Committee (WHSSC) and Emergency Ambulance Services Committee (EASC)

The work at both the Welsh Health Specialist Services Committee (WHSSC) and the Emergency Ambulance Services Committee (EASC) is undertaken as part of the Cwm Taf Morgannwg internal audit plan. These audits are listed below and derived the following opinion ratings:

Audit	Opinion	Outline Scope
WHSSC – Risk management	Reasonable	To evaluate and determine the adequacy of the systems and controls in place in relation to risk management.
WHSSC – Cancer and blood services	Substantial	To evaluate and determine the adequacy of the systems and controls in place for the Cancer and Blood Programme.
WHSSC – All Wales Positron Emission Tomography (PET) Service	Reasonable	To evaluate the oversight and delivery of the PET programme and to determine the adequacy of the systems and controls put in place by WHSSC. The audit also examined the arrangements in place at WHSSC to obtain assurances from the resulting projects.

EASC – Governance arrangements	Reasonable	To evaluate and determine the adequacy of the governance arrangements in place with a focus on the governance framework and the mechanisms of committees and groups.
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While these audits do not form part of the annual plan for the Health Board, 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 WHSSC and EASC 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. Audits that remain to be reported, but are reflected within this Annual Report, will be reported alongside audits from the 2022/23 operational audit plan.

The audit plan approved by the Committee in April 2021 contained 31 planned reviews, excluding the reviews for WHSSC and EASC hosted bodies. Changes have been made to the plan with seven audits added and nine deferred/cancelled. All of these changes have been reported to, and approved by, the Audit Committee. In addition, we have undertaken five audits as part of our integrated audit plan for the Prince Charles hospital redevelopment. As a result, we have delivered 34 reviews.

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 Health Board. 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 and Risk Committee	Status	Actual	Target	Red	Amber	Green
Operational Audit Plan agreed for 2021/22	G	April 2021	By 30 June	Not agreed	Draft plan	Final plan
Total assignments reported against adjusted plan for 2021/22	G	100%	100%	$v > 20\%$	$10\% < v < 20\%$	$v < 10\%$
Report turnaround: time from fieldwork completion to draft reporting [10 working days]	G	97%	80%	$v > 20\%$	$10\% < v < 20\%$	$v < 10\%$
Report turnaround: time taken for management response to draft report [15 working days]	R	45%	80%	$v > 20\%$	$10\% < v < 20\%$	$v < 10\%$
Report turnaround: time from management response to issue of final report [10 working days]	G	100%	80%	$v > 20\%$	$10\% < v < 20\%$	$v < 10\%$

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 34 audit reviews were completed during the year. Figure 2 below presents the assurance ratings and the number of audits derived for each.

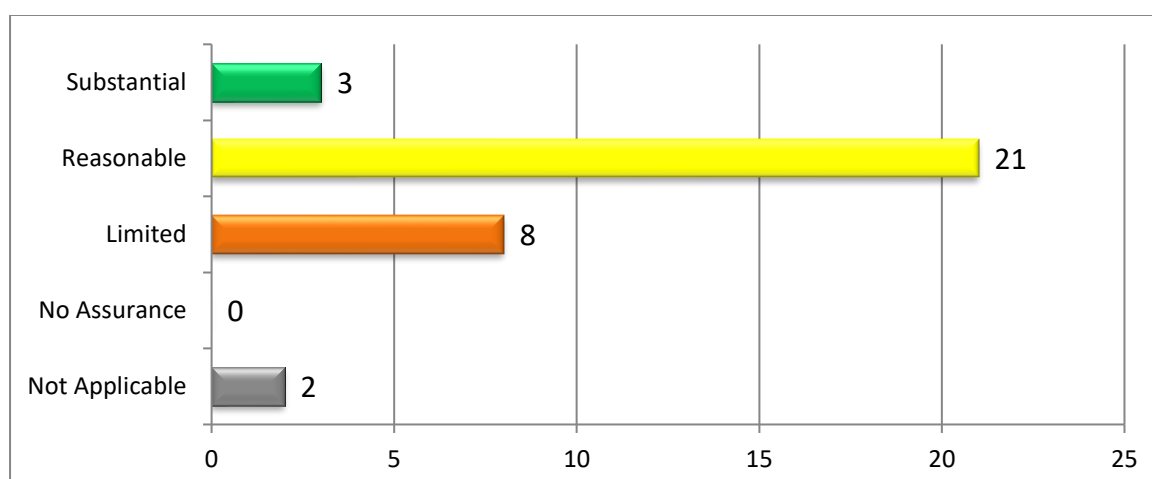
Figure 2 Summary of audit ratings

Figure 2 above does not include the audit ratings for the reviews undertaken at NWSSP, DHCW, WHSSC or EASC.

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

In addition to the above, there were several audits which did not proceed following preliminary planning and agreement with management. In some cases, the impact of COVID-19 was the reason for the deferral or cancellation and in other cases, it was recognised that there was action required to address issues and/or risks already known to management and an audit review at that time would not add additional value. These audits are documented in section 5.7.

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 (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
PCH – Validation of management actions	This review sought to provide validation in respect of previously agreed management actions contained within the PCH redevelopment audit reports issued in 2020/21.

Review Title	Objective
Mass vaccinations programme	The review assessed the effectiveness of the Health Board's plan to manage the key risks associated with the roll out and implementation of the Covid-19 mass vaccination programme.
Information governance toolkit	To provide assurance over the arrangements the Health Board has in place for completing the Information Governance Toolkit.

5.3 Reasonable Assurance (Yellow)



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
Welsh language standards compliance	To provide assurance over the arrangements the Health Board has in place for achieving compliance with the Welsh Language Standards Regulations 2018.
Integrated Locality Groups (ILG)	To evaluate and determine the adequacy of the systems and controls in place within the Health Board in relation to the set-up of the three ILGs and the Primary Care service.
Innovation and improvement	To provide assurance over the processes and procedures operating within the Programme Management Office (PMO) which is a key part of the Health Board's innovation and improvement strategy.
Digital strategy	To evaluate and determine the adequacy of systems and controls in place for the Digital Strategy to ensure that it is still valid and being implemented appropriately.
Financial systems	To evaluate and determine the adequacy of the systems and controls in place in relation to the Health Board's processes for budgetary control and

Review Title	Objective
	the requisitioning of goods and services, with a focus on the use of retrospective orders.
Continuing health care and funded nursing care	To provide assurance over the arrangements the Health Board has in place for managing Continuing Health Care and Funded Nursing Care.
IT Service management – follow up	To provide the Health Board with assurance regarding the implementation of the agreed management responses from the review previously undertaken.
CAMHS governance and risk management – Follow up	To undertake a follow up review of the governance & risk management recommendations arising from our 2020/21 review that resulted in a limited assurance rating.
Overtime and additional hours	To evaluate and determine the adequacy of the systems and controls in place within the Health Board for the management of additional hours and overtime in relation to staff paid on the agenda for change pay scales.
Sunnyside health and wellbeing centre	To evaluate the progression and delivery of the project against the key business case objectives (i.e. time, cost and quality), and to assess the adequacy of, and operational compliance with, the Health Boards systems and procedures in place to support its successful delivery.
PCH – governance	This review sought to provide assurance in respect of the current programme governance arrangements operating.
PCH – financial management	This review considered the current financial management arrangements applied at the programme / project.
PCH – technical compliance	This review considered technical compliance with contractual and framework requirements.
PCH – quality	The review focused on the arrangements in place in respect of the quality and accessibility of information at the programme.
Consultant job planning – Follow up	The overall objective of this audit was to provide the Health Board with assurance regarding the implementation of the agreed management responses from the consultant job planning review that was reported as part of our 2019/20 work programme.

Review Title	Objective
NIS directive (Cyber Security) [Draft]	To review arrangements in place for the implementation of the NIS-D (Network and Information Systems Directive) in the Health Board, including the Cyber Assessment Framework (CAF), improvement plan and overarching governance.
Welsh risk pool claims [Draft]	The objective of the review was to ensure that the WRP Claims Management function within the Health Board is operating effectively.
Waste management [Draft]	To assess the Health Board's compliance with relevant waste management legislation and guidance, and progress towards agreed national and local waste reduction targets.
Medical and dental rostering – Follow up [Draft]	To undertake a follow up review of the recommendations arising from our previous review that resulted in a limited assurance rating.
CSG & ILG quality assurance [Draft]	To evaluate and determine the adequacy of the systems and controls in place in relation to Quality Assurance arrangements within CSGs and ILGs.
Risk management [Draft]	To provide assurance to the Health Board's Audit and Risk Committee that risk material to the system's objectives are managed appropriately.

5.4 Limited Assurance (Amber)



In the following review areas, the Board can take only **limited assurance** that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. More significant matters require management attention with moderate impact on residual risk exposure until resolved.

Review Title	Objective
Concerns	To determine the adequacy of systems and controls in place in relation the management of concerns raised.
Single cancer pathway: Data quality and integrity	To evaluate and determine the adequacy of the systems and controls in place.
Bridgend transfer of informatics services	To evaluate and determine the adequacy of systems and controls in place for the organisational transfer of IM&T areas of activity.
Fire safety management	To assess the effectiveness of mechanisms operated to provide management with appropriate assurance in relation to fire safety management.
CAMHS workforce – Follow up	To undertake a follow up review of the workforce recommendations arising from our 2020/21 review that attributed a limited assurance rating.
Facilities systems [Draft]	To evaluate and determine the adequacy of the systems and controls in place in relation to the Facilities directorate's processes for requisitioning goods and services, budgetary control and governance.
Princess of Wales Theatres – Fire safety works [Draft]	To review the delivery and management arrangements applied to the development of proposals for fire safety works at the Princess of Wales Hospital theatres.
Patient pathway appointment management process – follow up [Draft]	To undertake a follow up review of the recommendations arising from our previous review that resulted in a limited assurance rating.

5.5 No Assurance (Red)



No reviews were assigned a 'no assurance' opinion.

5.6 Assurance Not Applicable (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
Recruitment and retention of staff	To note the work that the Health Board is undertaking and to provide observations on the changes that are being made.
Annual Governance Statement	To provide commentary on key aspects of Board Governance to underpin the completion of the statement. No formal report.

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	Objective
Implementation of the operating model	Health Board decided to refresh its operating model. As such, we plan to undertake a review in 22/23 following completion of internal review.
Performance management	Originally planned for end of 2021/22. Following discussions, due to pandemic pressures agreed to undertake in 2022/23.
Corporate governance arrangements	Originally planned for end of 2021/22. Following discussions, due to pandemic pressures agreed to undertake in 2022/23.

Review Title	Objective
Patient journey – outpatients	Timing was affected by the pandemic resulting in overlap with our follow up work on patient pathway. Agreed to undertake in 2022/23.
Reasonable offer	Welsh Government guidance changed during the year so agreed to reconsider again in 2022/23.
Transformation fund	Other assurance provider planned to undertake work in this area so agreed not to do to avoid duplication.
Financial savings	Following discussion with management agreed to do in 2022/23 and focus on financial systems in 2021/22.
Service configuration to meet cancer targets	Other assurance provider planned to undertake work in this area so agreed not to do to avoid duplication.
Clinical Service Group - Radiology	Originally planned for end of 2021/22. Following discussions, due to pandemic pressures agreed to undertake in 2022/23.

In addition, at the time of this annual report there were three reviews where work is concluding. These reviews are referenced in section 2.4.2.

5.8 Audits undertaken at WHSSC

We undertook the following reviews at WHSSC:

Review Title	Objective
WHSSC – Risk management	To evaluate and determine the adequacy of the systems and controls in place in relation to risk management.
WHSSC – Cancer and blood services	To evaluate and determine the adequacy of the systems and controls in place for the Cancer and Blood Programme.
WHSSC – All Wales Positron Emission Tomography (PET) Service	To evaluate the oversight and delivery of the PET programme and to determine the adequacy of the systems and controls put in place by WHSSC. The audit also examined the arrangements in place at WHSSC to obtain assurances from the resulting projects.

5.9 Audits undertaken at EASC

We undertook the following review at EASC:

Review Title	Objective
Governance arrangements	To evaluate and determine the adequacy of the governance arrangements in place with a focus on the governance framework and the mechanisms of committees and groups.

6. ACKNOWLEDGEMENT

In closing I would like to acknowledge the time and co-operation given by Directors and staff of the Health Board to support delivery of the Internal Audit assignments undertaken within the 2021/22 plan.

Paul Dalton

Head of Internal Audit

Audit and Assurance Services

NHS Wales Shared Services Partnership

June 2022

Appendix A

ATTRIBUTE STANDARDS	
1000 Purpose, authority and responsibility	Internal Audit arrangements are derived ultimately from the NHS organisation's Standing orders and Financial Instructions. These arrangements are embodied in the Internal Audit Charter adopted by the Audit Committee on an annual basis.
1100 Independence and objectivity	Appropriate structures and reporting arrangements are in place. Internal Audit does not have any management responsibilities. Internal audit staff are required to declare any conflicts of interests. The Head of Internal Audit has direct access to the Chief Executive and Audit Committee chair.
1200 Proficiency and due professional care	Staff are aware of the Public Sector Internal Audit Standards and code of ethics. Appropriate staff are allocated to assignments based on knowledge and experience. Training and Development exist for all staff. The Head of Internal Audit is professionally qualified.
1300 Quality assurance and improvement programme	Head of Internal Audit undertakes quality reviews of assignments and reports as set out in internal procedures. Internal quality monitoring against standards is performed by the Head of Internal Audit and Director of Audit & Assurance. Audit Wales complete an annual assessment. An EQA was undertaken in 2018.
PERFORMANCE STANDARDS	
2000 Managing the internal audit activity	The Internal Audit activity is managed through the NHS Wales Shared Services Partnership. The audit service delivery plan forms part of the NWSSP integrated medium term plan. A risk

	<p>based strategic and annual operational plan is developed for the organisation. The operational plan gives detail of specific assignments and sets out overall resource requirement. The audit strategy and annual plan is approved by Audit Committee.</p> <p>Policies and procedures which guide the Internal Audit activity are set out in an Audit Quality Manual. There is structured liaison with Audit Wales, HIW and LCFS.</p>
2100 Nature of work	The risk based plan is developed and assignments performed in a way that allows for evaluation and improvement of governance, risk management and control processes, using a systematic and disciplined approach.
2200 Engagement planning	The Audit Quality Manual guides the planning of audit assignments which include the agreement of an audit brief with management covering scope, objectives, timing and resource allocation.
2300 Performing the engagement	The Audit Quality Manual guides the performance of each audit assignment and report is quality reviewed before issue.
2400 Communicating results	<p>Assignment reports are issued at draft and final stages. The report includes the assignment scope, objectives, conclusions and improvement actions agreed with management. An audit progress report is presented at each meeting of the Audit Committee.</p> <p>An annual report and opinion is produced for the Audit Committee giving assurance on the adequacy and effectiveness of the organisation's framework of governance, risk management and control.</p>

2500 Monitoring progress	An internal follow-up process is maintained by management to monitor progress with implementation of agreed management actions. This is reported to the Audit Committee. In addition, audit reports are followed-up by Internal Audit on a selective basis as part of the operational plan.
2600 Communicating the acceptance of risks	If Internal Audit considers that a level of inappropriate risk is being accepted by management it would be discussed and will be escalated to Board level for resolution.

Appendix B - Audit Assurance Ratings

We define the following levels of assurance that governance, risk management and internal control within the area under review are suitable designed and applied effectively:

	Substantial assurance	Few matters require attention and are compliance or advisory in nature. Low impact on residual risk exposure.
	Reasonable assurance	Some matters require management attention in control design or compliance. Low to moderate impact on residual risk exposure until resolved.
	Limited assurance	More significant matters require management attention. Moderate impact on residual risk exposure until resolved.
	No assurance	Action is required to address the whole control framework in this area. High impact on residual risk exposure until resolved.
	Assurance not applicable	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.



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