

# Public Health Wales NHS Trust – Annual Audit Summary 2025

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We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

# Foreword



**Adrian Crompton**

Auditor General for  
Wales

I am pleased to share my Annual Audit Summary for Public Health Wales NHS Trust (the Trust). It summarises the main findings from my 2025 audit work undertaken to fulfil my responsibilities under the Public Audit (Wales) Act 2004 and the Well-Being of Future Generations (Wales) Act 2015.

I provided opinions on whether the accounts were properly prepared and gave a true and fair view, in all material aspects, and whether expenditure and income have been used for the purposes intended and in accordance with the authorities which govern you.

My audit team has also assessed whether the Trust has made proper arrangements for securing economy, efficiency, and effectiveness in its use of resources, and acted in line with the sustainable development principle. In doing so, my audit team has undertaken my annual structured assessment work and reviewed the setting of well-being objectives and quality governance arrangements. As set out in my audit plan, these reviews have been carried out in line with the International Organisation of Supreme Audit Institutions (INTOSAI) standards.

The detailed audit findings for each of my reviews are set out in the respective reports which my audit team have presented to the Audit and Corporate Governance Committee throughout the year. The performance audit reports are available on the Audit Wales website and further links are available in the summary.

The Annual Audit Summary should be shared with the Board. I will then make the summary available to the public on the Audit Wales website.

I would like to extend my gratitude to the Trust's staff for their help and cooperation throughout my audit.

## Your audit at a glance



I received the draft accounts in line with the statutory deadline of 2 May 2025. The draft accounts and supporting working papers were both of good quality.



In line with the statutory deadline of 30 June 2025, I issued an unqualified true and fair opinion, and an unqualified regularity opinion. There were no uncorrected misstatements in the accounts, and there were no other significant issues to report.



My performance audit work found that the Trust has an effective Board and sound overall corporate governance arrangements to oversee planning and its use of resources. It also appropriately applied the sustainable development principle when setting and reviewing its well-being objectives.

The Trust has made substantial progress in implementing my 2022 audit recommendations on quality governance, particularly strengthening its arrangements for risk management, clinical audit and embedding the Duties of Candour and Quality.



My audit team made seven recommendations to the Trust. These relate to the approval process for interim executive appointments, addressing IT control weaknesses, improving transparency of the actions, resourcing and impact associated with delivering well-being objectives, testing awareness and compliance with policies, and being more explicit about changes made in response to service user feedback.



There is still some work outstanding from my previous Audit Plans. My team expects to substantially complete this work by March 2026.

# Audit of accounts findings

Preparing annual accounts is an essential part of demonstrating the stewardship of public money. The accounts show the organisation's financial performance and set out its net assets, net operating costs, gains and losses, and cash flows. My annual audit of those accounts provides opinions on whether the accounts are properly prepared and give a true and fair view, in all material aspects, and the proper use ('regularity') of public monies.

My responsibilities in auditing the accounts are described in my [Statement of Responsibilities](#) publications, which are available on the [Audit Wales website](#).

The draft accounts were presented for audit on 2 May 2025. This was in line with the deadline set by the Welsh Government. The quality of the draft accounts presented for audit were of good quality.

## My audit opinions

I must report issues arising from my work to those charged with governance for consideration before I issue my audit opinion on the accounts. I reported these issues within my Audit of Accounts Report to the Audit and Corporate Governance Committee on 23 June 2025.

### True and fair

A number of changes were made to the draft accounts arising from my audit work.

There were no uncorrected misstatements.

There were no other significant issues to report.

My work did not identify any material weaknesses in internal controls (as relevant to my audit), but I made two recommendations which related to the approval process for interim executive appointments and some IT control weaknesses. Progress against these recommendations will be monitored during next year's audit.

I concluded that the Trust's accounts were properly prepared and materially accurate and issued an unqualified audit opinion on them.

## **Regularity**

The Trust is only allowed to receive income and incur expenditure in ways that follow the rules set by the authorities that govern it.

Further, where a Trust does not achieve financial balance, its expenditure exceeds its powers to spend and so I must qualify my regularity opinion.

The Trust met its first financial duty to break even over a three-year period ending 31 March 2025. All other material financial transactions were in accordance with authorities and used for the purposes intended, so I have issued an unqualified opinion on the regularity of the financial transactions within the Trust's 2024-25 accounts. The Trust met its second financial duty to have an approved three-year plan in place.

## **Whole of Government Accounts**

I also undertook a review of the Whole of Government Accounts return. I concluded that the counterparty consolidation information was consistent with the Trust's financial position on 31 March 2025 and the return was prepared in accordance with the Treasury's instructions.



# Performance audit findings

## Structured assessment

My team looked at how well the Trust is governed and whether it makes the best use of its resources.

I found that the Trust has good corporate governance arrangements that enable the Board and its committees to run effectively and transparently. High-quality information continues to support scrutiny. There is a continued commitment to hear from staff and service users with continuing improvements arrangements to support this.

The Trust is continuing to strengthen its corporate systems of assurance related to risk, performance, and tracking recommendations.

The Trust has a sound corporate approach to developing and monitoring the delivery of Integrated Medium-Term Plans (IMTPs). The Trust's route maps provide a useful tool for linking strategic priorities to short-, medium-, and long-term actions, ensuring delivery milestones contribute to the long-term goals. The Trust is strengthening its approach to demonstrating impacts of delivering its plans.

The Trust met its financial duties in 2024-25 and is forecasting to break even in 2025-26. Financial planning is strong and supports delivery of its strategic priorities. The Trust continues to have good financial controls in place, and good arrangements to monitor and report its financial position.

I made no new recommendations although one recommendation is still outstanding from a previous year.

## Review of the arrangements for setting and monitoring well-being objectives

My team looked at the extent to which the Trust acted in accordance with the sustainable development principle when setting its well-being objectives.

I found that the Trust acted in accordance with the sustainable development principle. The setting of well-being objectives was underpinned by substantial engagement and robust intelligence. Work was

taken to develop route maps to translate the broad objectives into practical delivery steps.

However, at the time of reporting (January 2025), it had taken some time for the Trust to develop its route maps, and more work was needed to provide clearer links between resource allocations and delivery of the objectives. At that time, whilst monitoring and reporting arrangements were in place, and action underway to strengthen performance reporting, there was more to do to provide greater transparency and demonstrate impact of delivery.

I made three recommendations focused on:

- transparency of actions to deliver well-being objectives;
- clarity of resourcing needed to deliver well-being objectives; and
- strengthening transparency of delivery of well-being objectives and associated impact.

### Improving quality governance

My team looked at progress made by the Trust in implementing audit recommendations from my 2022 Review of Quality Governance.

I found that the Trust has implemented most of the previous audit recommendations, with considerable progress made in improving arrangements for risk management and clinical audit. The Trust now has a strong approach to equality impact assessments in place, and its compliance rates with staff appraisals and training have improved. The Trust provides greater oversight of committee subgroups and its approach to gathering service user and staff feedback has improved.

While the Trust has strengthened its approach to updating and sharing policies, there are opportunities to assess staff policy awareness and compliance more proactively. The Trust could also be more explicit in reporting the actions it is taking in response to service user feedback.

The Trust has made substantive progress in preparing for, and embedding, the statutory Duties of Quality and Candour. Strategic planning, leadership commitment, and governance mechanisms are in place, and the Trust has made visible efforts to raise awareness and align its improvement frameworks accordingly. The Trust needs to improve the uptake of staff training relating to the duties, but it has plans in place to address this.

I made two new recommendations, which replace the outstanding 2022 recommendations. The new recommendations are focused on:

- testing awareness of, and compliance, with quality governance policies; and
- being more explicit and transparent around reporting changes made in response to service user feedback.

### Performance audit work still underway

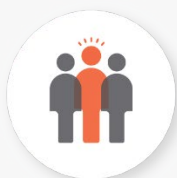
At the time of reporting, the following reviews from the 2024 and 2025 Audit Plans were still underway at the Trust:

- review of digital transformation (2024); and
- follow-up review of screening services (2025).

# Audit quality

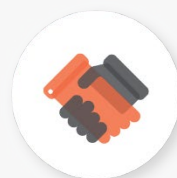
Our commitment to audit quality in Audit Wales is absolute. We believe that audit quality is about getting things right first time.

We use three lines of assurance to show how we achieve this. We have set up an Audit Quality Committee to co-ordinate and oversee those arrangements. We subject our work to independent scrutiny by the Institute of Chartered Accountants in England and Wales and our Chair of the Board, acts as a link to our Board on audit quality. For more information see our [Audit Quality Report 2024](#).



## Our People

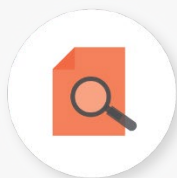
- Selection of right team
- Use of specialists
- Supervisions and review



## Arrangements for achieving audit quality

### Selection of right team

- Audit platform
- Ethics
- Guidance
- Culture
- Learning and development
- Leadership
- Technical support



## Independent assurance

- EQRs
- Themed reviews
- Cold reviews
- Root cause analysis
- Peer review
- Audit Quality Committee
- External monitoring

## Further information

Audit Wales has a range of other information to support the scrutiny of Welsh public bodies and to continue to improve the services provided to the people of Wales.

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We welcome correspondence and  
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galwadau ffôn yn Gymraeg a Saesneg.

