

Welsh Ambulance Services University NHS Trust – Annual Audit Summary 2025

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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 the Welsh Ambulance Services University 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 urgent and emergency care services and digital transformation. 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](#).

At the time of publishing this summary, the Trust was subject to Level 1 under the [Welsh Government's escalation and intervention arrangements](#)].

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, Risk and Assurance 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 and annual report ahead of the agreed deadlines of 2 May and 9 May 2025 respectively. The quality of the draft accounts and working papers was good.



In advance of the agreed 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.

There were no other significant issues to report.



My performance audit work found that the Board maintains effective governance and assurance, with well-run meetings and ongoing efforts to strengthen strategic risk oversight. The Trust consistently meets statutory financial duties and secures approval of its Integrated Medium Term Plan, while also setting wellbeing objectives during 2025. However, its capacity is stretched by major change programmes, highlighting the need for realistic and affordable plans. Despite efforts in urgent and emergency care, increased demand and ongoing delays continue to affect performance and patient outcomes.



My audit team made several recommendations to the Trust which focus on strengthening policy management, enhancing reporting to the Board and strengthening its information around alternative urgent and emergency care services.



There is still some work outstanding from my Audit Plan dated April 2025. My team expects to 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 and annual report were presented for audit on 2 May and 9 May 2025 respectively. This was in line with the deadlines set by the Welsh Government. The quality of the draft accounts presented for audit was generally good.

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, Risk and Assurance Committee on 24 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), and I made no recommendations.

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 at 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 an effective Board supported by good governance arrangements. Systems for providing the Board with assurance are effective and are being strengthened through further development of the board assurance framework. A new quality plan is being implemented, but its deliverability is likely to be challenging without dedicated funding.

The Trust has a clear and approved Integrated Medium Term Plan (IMTP) and has recently approved a set of wellbeing objectives. The Trust has a significant number of change programmes underway, with finite capacity to support them. It is therefore pausing the development of some corporate plans and deferring some planned activities to protect capacity for key priorities.

The Trust managed its finances well to meet its key financial duties during 2024-25. Positively, it is reducing its reliance on non-recurrent savings. Yet, the Trust is facing increasingly challenging financial pressures this year which creates risks to achieving its forecast breakeven position. However, there is a need to clarify the affordability of some of the Trust's strategic plans.

I made four recommendations focused on

- strengthening policy management;
- enhancing reporting of the current board assurance framework;
- clarifying deliverability of its quality plan; and
- reporting on any issues with the timely submission of Board and committee papers.

Managing urgent and emergency demand

My team looked at how well the Trust is managing demand for urgent and emergency care to reduce unnecessary pressure on the system.

I found that changes to service delivery are leading to improvements in managing urgent and emergency care demand, supported by clear and regularly monitored plans. However, their impact is hindered by limitations in joined-up data and access to alternative pathways in health boards as well as by continually high levels of handover delays at Emergency Departments.

I made two recommendations focused on:

- addressing outdated information on the 111 Wales website; and
- working with health boards to maintain up-to-date information on its directories of service.

Performance audit work still underway

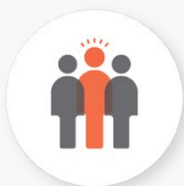
At the time of reporting, the following reviews from the 2025 Audit Plan were still underway at the Trust:

- digital transformation;
- estates management; and
- Non Emergency Patient Transport Services.

Audit quality

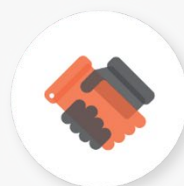
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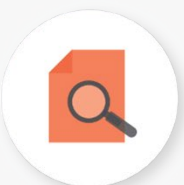
Ein Pobl

- Dewis y tîm cywir
- Defnyddio arbenigwyr
- Goruchwyliaeth ac adolygu



Trefniadau ar gyfer sicrhau ansawdd archwilio Dewis y tîm cywir

- Platform archwilio
- Moeseg
- Canllawiau
- Diwylliant
- Dysgu a datblygu
- Arweinyddiaeth
- Cymorth technelogol



Sicrwydd annibynnol

- Adolygiadau Ansawdd Allanol
- Adolygiadau â thema
- Adolygiadau oer
- Dadansoddiad o wraidd y problem
- Adolygiad gan gymheiriaid
- Pwyllgor Ansawdd Archwilio
- Monitro allanol

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Our newsletter which provides you with regular updates on our public service audit work, good practice, and events.



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