

# Audit of Accounts Report – Public Health Wales NHS Trust

Audit year: 2023-24

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# About Audit Wales

## Our aims and ambitions

### Assure



the people of  
Wales that public  
money is well  
managed

### Explain



how public  
money is being  
used to meet  
people's needs

### Inspire



and empower  
the Welsh  
public sector to  
improve



Fully exploit  
our unique  
perspective,  
expertise and  
depth of insight



Strengthen our  
position as an  
authoritative,  
trusted and  
independent  
voice



Increase our  
visibility,  
influence and  
relevance



Be a model  
organisation for  
the public sector  
in Wales and  
beyond

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# Introduction

I have now largely completed my audit in line with my Detailed Audit Plan dated April 2024.

Whilst the audit is largely complete there are some aspects of our work that remain ongoing and we will provide a verbal update to the Audit Committee upon these:

- Our internal file review arrangements.

This Audit of Accounts Report summarises the main findings from my audit of your 2023-24 annual report and accounts. My team have already discussed these issues with the Deputy Chief Executive and his team.

I am very grateful to your officers for their support in undertaking this audit.



**Adrian Crompton**  
Auditor General for  
Wales

# Your audit at a glance



## Audit opinions

We are proposing to give an unqualified opinion on the accounts.

We have nothing to report under the other sections of my report, i.e. those relating to going concern; other information; other matters; or matters I report by exception.



## Significant issues

There are no misstatements or significant issues to report.



## Materiality

Materiality £2.360m

Reporting threshold ('trivial') £0.118m

Areas of specific interest:

- Remuneration report £5,000
- Related party disclosures £5,000

# Financial statements' materiality



**Materiality £2.360 million**

My aim is to identify and correct material misstatements, i.e. those that might otherwise cause the user of the accounts to be misled.

Materiality is calculated using:

- 2023-24 gross expenditure of £235.975 million;
- Materiality percentage of 1%

I apply the materiality percentage to gross expenditure to calculate materiality.

I will report to you any misstatements above £118,000, calculated as 5% of materiality (called the 'trivial level').



**Areas of specific interest**

There are some areas of the accounts that may be of more importance to the user of the accounts. We set lower materiality levels for these as follows:

Remuneration report: £5,000;

Related party disclosures: £5,000

# Ethical Standards



## Compliance with ethical standards

We believe that:

- we have complied with the ethical standards we are required to follow in carrying out our work;
- we have remained independent of yourselves;
- our objectivity has not been comprised; and
- we have no relationships that could undermine our independence or objectivity.

In our Detailed Plan, we explained that one of our trainees was undertaking a secondment with you yourselves.

To guard against any potential threats to our independence or objectivity, we agreed the following safeguards:

- the secondee will not have any management responsibilities; and
- the secondment will be short-term (no more than 12-months).

# Proposed audit opinion



## Audit opinion

We intend to issue an unqualified audit opinion on this year's accounts once you have provided us with a Letter of Representation (see below).

Our proposed audit report is set out in **Appendix 1**.



## Letter of representation

A Letter of Representation is a formal letter in which you confirm to us the accuracy and completeness of information provided to us during the audit. Some of this information is specified as being necessary by auditing standards; other information may relate specifically to your audit.

The letter we are requesting you to sign is included in **Appendix 2**.

# Issues arising during the audit



## Misstatements

A misstatement arises where information in the accounts is not in accordance with accounting standards.

### Uncorrected misstatements

We have identified one non-material misstatement in the accounts. This has been discussed with management and remains uncorrected. If you decide not to correct this misstatement, we ask that you provide us with the reasons in writing for not correcting it:

- Overstated PPE values: the Statement of Financial Position and Note 13 (Property, Plant & Equipment) include the valuations of some equipment assets that the Trust has been unable to demonstrate are still owned by the Trust and have not been disposed. The maximum impact of this error is such that opening Gross Book values are overstated by £889,000 and the Net Book Values at 31/3/24 by £127,000. The overall impact of this misstatement is therefore not material.

### Corrected misstatements

During our audit, we identified a small number of misstatements that have been corrected by management.

None of these corrections are material and are set out in **Appendix 3**.

# Financial statements' materiality



## Other significant issues

In the addition to the misstatements identified during the audit we are also required to report any other significant issues to you. There are no significant matters to report from our audit.

# Recommendations

We have made some recommendations during the course of the audit, including some findings from our IT audit work that are included in this report for completeness. These are set out in **Appendix 4** along with management's response to them.

We will monitor progress against the recommendations during next year's audit. Where any recommendations are not fully implemented, we will report to you as part of next year's Audit of Accounts Report.

# Appendix 1

## Proposed audit report

### **The Certificate and report of the Auditor General for Wales to the Senedd**

#### **Opinion on financial statements**

I certify that I have audited the financial statements of Public Health Wales NHS Trust for the year ended 31 March 2024 under Section 61 of the Public Audit (Wales) Act 2004.

These comprise Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows and the Statement of Changes in Taxpayers' Equity and related notes, including a summary of material accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual.

In my opinion, in all material respects, the financial statements:

- give a true and fair view of the state of affairs of Public Health Wales NHS Trust as at 31 March 2024 and of its surplus for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual; and
- have been properly prepared in accordance with the National Health Service (Wales) Act 2006 and directions made there under by Welsh Ministers.

#### **Opinion on regularity**

In my opinion, in all material respects, the expenditure and income in the financial statements have been applied to the purposes intended by the Senedd and the financial transactions recorded in the financial statements conform to the authorities which govern them.

#### **Basis for opinions**

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my certificate.

My staff and I are independent of the Trust in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinions.

### **Conclusions relating to going concern**

In auditing the financial statements, I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this certificate.

The going concern basis of accounting for Public Health Wales NHS Trust is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

### **Other Information**

The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. The Chief Executive is responsible for the other information contained within the annual report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon. My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

### **Opinion on other matters**

In my opinion, the part of the remuneration report to be audited has been properly prepared in accordance with the National Health Service (Wales) Act 2006 and directions made there under by Welsh Ministers.

In my opinion, based on the work undertaken in the course of my audit:

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with the National Health Service (Wales) Act 2006 and directions made there under by Welsh Ministers' directions; and
- the information given in the Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent with the financial statements and in accordance with Welsh Ministers' guidance.

### **Matters on which I report by exception**

In the light of the knowledge and understanding of the Trust and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report or the Governance Statement.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- I have not received all the information and explanations I require for my audit;
- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my team;
- the financial statements and the audited part of the Accountability Report are not in agreement with the accounting records and returns;
- information specified by HM Treasury or Welsh Ministers regarding remuneration and other transactions is not disclosed;
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual are not made or parts of the Remuneration Report to be audited are not in agreement with the accounting records and returns; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

### **Responsibilities of Directors and the Chief Executive for the financial statements**

As explained more fully in the Statements of Directors' and Chief Executive's Responsibilities set out on [page X](#), the Directors and the Chief Executive are responsible for:

- maintaining adequate accounting records;
- the preparation of financial statements and annual report in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring that the annual report and financial statements as a whole are fair, balanced and understandable;
- ensuring the regularity of financial transactions;
- internal controls as the Directors and Chief Executive determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- assessing the Trust's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors and Chief Executive anticipate that the services provided by the Trust will not continue to be provided in the future.

### **Auditor's responsibilities for the audit of the financial statements**

My responsibility is to audit, certify and report on the financial statements in accordance with the National Health Service (Wales) Act 2006.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a certificate that includes my opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- Enquiring of management, the [audited entity's head of internal audit] and those charged with governance, including obtaining and reviewing supporting documentation relating to Public Health Wales NHS Trust's policies and procedures concerned with:

- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- Considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition, expenditure recognition and posting of unusual journals.
  - Obtaining an understanding of Public Health Wales NHS Trust's framework of authority as well as other legal and regulatory frameworks that Public Health Wales NHS Trust operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of Public Health Wales NHS Trust;
  - Obtaining an understanding of related party relationships.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, the Audit Committee and legal advisors about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance and the Board; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of

the Public Health Wales NHS Trust's controls, and the nature, timing and extent of the audit procedures performed.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my auditor's report.

### **Other auditor's responsibilities**

I am also required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Senedd and the financial transactions recorded in the financial statements conform to the authorities which govern them.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

### **Report**

I have no observations to make on these financial statements.

Adrian Crompton  
Auditor General for Wales

12 July 2024

1 Capital Quarter  
Tyndall Street  
Cardiff  
CF10 4BZ

# Appendix 2

## Letter of representation

Auditor General for Wales

Wales Audit Office

1 Capital Quarter

Tyndall Street

Cardiff

CF10 4BZ

*Date*

## Representations regarding the 2023-24 financial statements

This letter is provided in connection with your audit of the financial statements (including that part of the Remuneration Report that is subject to audit) of Public Health Wales NHS Trust for the year ended 31<sup>st</sup> March 2024 for the purpose of expressing an opinion on their truth and fairness, their proper preparation and the regularity of income and expenditure.

We confirm that to the best of our knowledge and belief, having made enquiries as we consider sufficient, we can make the following representations to you.

## Management representations

### Responsibilities

As Chief Executive and Accountable Officer I have fulfilled my responsibility for:

- Preparing the financial statements in accordance with legislative requirements and the Treasury's Financial Reporting Manual. In preparing the financial statements, I am required to:
  - observe the accounts directions issued by Welsh Ministers/HM Treasury, including the relevant accounting and disclosure requirements and apply appropriate accounting policies on a consistent basis;
  - make judgements and estimates on a reasonable basis;

- state whether applicable accounting standards have been followed and disclosed and explain any material departures from them; and
- prepare them on a going concern basis on the presumption that the services of Public Health Wales NHS Trust will continue in operation.
- Ensuring the regularity of any expenditure and other transactions incurred.
- The design, implementation and maintenance of internal control to prevent and detect error.

## Information provided

We have provided you with:

- Full access to:
  - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;
  - additional information that you have requested from us for the purpose of the audit; and
  - unrestricted access to staff from whom you determined it necessary to obtain audit evidence.
- The results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- Our knowledge of fraud or suspected fraud that we are aware of and that affects Public Health Wales NHS Trust and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements.
- Our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others.
- Our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- The identity of all related parties and all the related party relationships and transactions of which we are aware.

- Our knowledge of all possible and actual instances of irregular transactions.

## Financial statement representations

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

The financial statements are free of material misstatements, including omissions. There is one uncorrected misstatement:

There were assets totalling £889k Gross Book Value (GBV) and £127k Net Book Value (NBV) that could not be verified following the completion of the 2023-24 asset verification exercise. Around a third of the Gross Book Value of unverified assets relates to historic assets the Trust inherited on its establishment (which now have a nil NBV). The Trust holds very little information on these assets and we will take a pragmatic approach to the review of these. Conversely, there are some assets which are unlikely to have been disposed of given their age. Therefore, this misstatement remains uncorrected as further work needs to be carried out to determine asset existence.

## Representations by the Board of Public Health Wales NHS Trust

We acknowledge that the representations made by management, above, have been discussed with us.

We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved by the Board on 11<sup>th</sup> July 2024.

We confirm that we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to you. We confirm that, as far as we are aware, there is no relevant audit information of which you are unaware.

Signed by:

Signed by:

Chief Executive

Chair of the Trust

Date:

Date:

## Appendix 3

### Summary of corrections

As a result of our audit some adjustments have been made to the Financial Statements. These have been corrected by management. A summary of the most significant corrections made are summarised below. None of the corrections have resulted in a change to the Trust's closing financial position.

Value of correction	Accounts area	Explanation
Various	Note 10.6 - Remuneration Relationship	To correct the ratios included in the disclosure note.
£1,000	Note 33 - Related Party Transactions	To remove the interest for a former Director as Trustee of the Florence Nightingale Foundation, as the interest ended in September 2022.
£2,306,000	Note 36 - Operating Segments	To correct a classification error of NHS Executive costs between Supplies and Services-General and Other.
Various	Cashflow Statement	To correct a number of figures where non-cash movements had been included.
Various	Remuneration Report	To correct one error in CETV due to a transposed figure and to correct an

		incorrect benefit in kind disclosure.
Narrative, presentational & minor amendments	Various	A number of other narrative, presentational and minor amendments were made to supporting notes throughout the final financial statements and the annual report to ensure that all disclosures are accurately presented.

# Appendix 4

## Recommendations

We set out below recommendations from our audit along with your management's response to them.

<b>Matter arising 1 – we were unable to verify the existence of a small number of assets</b>	
Findings	During our audit we identified 27 assets (GBV £889k and NBV £127k), which the Trust could not verify as existing at the year end.
Priority	Medium
Recommendation	We recommend that the Trust should revisit the verification exercise to investigate which assets can be verified and for those that can't be verified these assets should be removed from the asset register.
Benefits of implementing the recommendation	To improve the accuracy of the fixed asset register and accounts.
Accepted in full by management	Yes
Management response	We will carry out an exercise to review the assets that could not be verified. Around a third of the Gross Book Value of unverified assets relates to historic assets the Trust inherited on its establishment (which now have a nil Net Book Value). The Trust holds very little information on these and we will take a pragmatic approach to the review of these assets.

	In addition to the review, we will also deliver capital training to asset managers to ensure they understand their role and responsibilities in relation to asset verification exercises.
Implementation date	November 2024

<b>Matter arising 2 – Corporate IT change control policies and procedures have not been formally agreed or documented</b>	
Findings	<p>There is no documented policy and procedure which sets out the Trust’s agreed approach for IT change management.</p> <p>Without a formally agreed approach to change management, there is a risk that inappropriate or unauthorised changes could be made to the IT infrastructure, which could impact on the use of, or access to, the material financial IT applications.</p>
Priority	Medium
Recommendation	We recommend that the Trust review their arrangements and procedures with regards to change control management, and formally document an agreed approach, so that any changes which might impact on the material financial systems follow proper processes and authorisations.

Benefits of implementing the recommendation	Minimise the risk of inappropriate IT infrastructure changes that could ultimately impact upon the use of, or access to, the material financial IT applications.
Accepted in full by management	Yes
Management response	A written change control process will be agreed with the Finance division and will contain details of the processes and authorisation procedure.
Implementation date	July 2024

### Matter arising 3 – Regular Prolease user access reviews do not take place

Findings	<p>As part of the 2022-23 audit, we recommended that the Trust should review the central access management and system administration process and put in place more formal 'business as usual' arrangements. This included managing system access and password resets.</p> <p>During our audit for 2023-24 we identified that although there are now 3 people with system admin rights within NHS Wales, regular user access reviews do not take place.</p> <p>We identified some MRI users (the software provider) had been set up with Prolease access which the Trust's system administrators were not aware of. It is</p>
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	<p>understandable that MRI staff have access to maintain the system, but the Trust needs to ensure that all users are using the system appropriately.</p> <p>In addition, the Trust should be monitoring the number of people with system access to confirm that only those that need access to the system actually have it.</p>
Priority	Medium
Recommendation	The Trust should undertake monthly or quarterly user reviews of Prolease. The Trust admins (for Prolease) should also review the audit log for what actions any MRI users have taken and to continue to regularly review MRI staff access.
Benefits of implementing the recommendation	Minimise the risk of inappropriate system use.
Accepted in full by management	Yes
Management response	This matter impacts all NHS organisations who use the Prolease system. We have identified that system administrators are able to run a user access report, a user last log-in report and a user audit trail report. We will ensure a user review process is established in agreement with the wider all Wales Capital Technical Accounting Group.
Implementation date	September 2024

#### Matter arising 4 – Network access reviews are not documented

Findings	<p>During our audit work in 2022-23 we were informed that network user access set up (for both standard and privileged users) is reviewed quarterly to ensure that access is still required, and access rights are appropriate to the job function. The Trust were however unable to provide any evidence to support this control. We therefore recommended last year that a record is maintained to evidence these reviews had been undertaken.</p> <p>As part of our current audit we followed up the progress made to address this recommendation and found that although the Trust confirmed that it was undertaking the necessary checks, there was no documentary evidence to confirm this.</p>
Priority	Medium
Recommendation	The Trust should ensure a record is kept of these network user account reviews.
Benefits of implementing the recommendation	To provide an audit trail that the checks referred to have occurred.
Accepted in full by management	Yes

Management response	The cyber team will take responsibility for the network account reviews and for documenting these have taken place and their outcome.
Implementation date	July 2024

# 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 a three lines of assurance model to demonstrate how we achieve this. We have established an Audit Quality Committee to co-ordinate and oversee those arrangements. We subject our work to independent scrutiny by QAD\*, and our Chair acts as a link to our Board on audit quality. For more information see our [Audit Quality Report 2023](#).



## Our People

The first line of assurance is formed by our staff and management who are individually and collectively responsible for achieving the standards of audit quality to which we aspire.

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



## Arrangements for achieving audit quality

The second line of assurance is formed by the policies, tools, learning & development, guidance, and leadership we provide to our staff to support them in achieving those standards of audit quality.

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



## Independent assurance

The third line of assurance is formed by those activities that provide independent assurance over the effectiveness of the first two lines of assurance.

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

\* QAD is the quality monitoring arm of ICAEW.

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	our <a href="#">newsletter</a> which provides you with regular updates on our public service audit work, good practice, and events.
	our <a href="#">publications</a> which cover our audit work completed at public bodies.
	information on our <a href="#">forward performance audit work programme 2023-2026</a> which is shaped by stakeholder engagement activity and our picture of public services analysis.
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You can find out more about Audit Wales in our [Annual Plan 2024-25](#) and [Our Strategy 2022-27](#).





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We welcome correspondence and telephone calls in Welsh and English. Rydym

yn croesawu gohebiaeth a galwadau ffôn yn  
Gymraeg a Saesneg.