

Medical Study Leave

Final Internal Audit Report

2025/26

Swansea Bay University Health Board



Reasonable Assurance

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Review Reference

SBU-2526-24

Fieldwork

July - September 2025

Executive Sign Off

21 October 2025

Audit Committee

20 November 2025

Executive Lead

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Executive Summary

Purpose

To establish if study leave provided to Medical Staff is being managed in accordance with Swansea Bay University Health Board’s (the health board) procedure, complies with British Medical Association (BMA) guidance, is of value to both the professional and the health board; and is accounted for appropriately.

Overview

Medical study leave is a period of time allocated to doctors and dentists in a substantive post for professional development, specifically to support their acquisition of knowledge and skills outlined in their specialty curriculum; or for personal development activities that enhance medical knowledge or support patient care.

The health board is committed to supporting activities that are aligned to the needs to the individual and of the organisation. A formal policy is in place that clearly defines the roles and responsibilities associated with requesting and approving study leave. Controls are implemented to ensure medical staff obtain prior approval before undertaking any study leave. Additionally, all study leave requests are required to be reviewed by the Medical Director’s Department to ensure they align with allowances and budgetary constraints before approval is granted.

We have concluded reasonable assurance on this area. The matters requiring management attention include:

- Approvals: The Medical Directors department (MDD) is not always set up as the final line of approval for study leave, contrary to the requirements of the policy. Additionally, the roles of those listed as departmental approvers do not reconcile with the policy.
- Appeals: inconsistencies were noted in the outcomes of the appeals process.
- Financials: archived expense claims are not accessible to the MDD, and medical staff are routinely allocating study leave costs to the incorrect budget code.
- Systems: there is no reconciliation between the Allocate and Intrepid systems to ensure accurate recording of study leave.
- Reporting: there is no reporting on medical study leave activity within the health board.

Full details of matters arising are detailed within the Findings & Agreed Action Plan.

Scope & Assurance Summary

Objectives <small>The objectives and associated assurance ratings are not necessarily given equal weighting when formulating the overall audit opinion.</small>	Related Findings	Assurance
1 The health board has a study leave policy in place, that is appropriate, outlines roles and responsibilities, has been subject to formal approval and is appropriately approved and made available to all relevant staff	-	Reasonable
2 All episodes of study leave are appropriately applied for and are subject to appropriate approval in accordance with the procedure.	1 & 2	Reasonable
3 All Medical staff undertake study / professional leave in accordance with the recommended standards for study leave in the UK	3	Reasonable
4 The costs associated with study leave are identified and accounted for appropriately	4 & 5	Reasonable
5 There is appropriate oversight for the management of medical study leave.	6	Limited

Management Actions

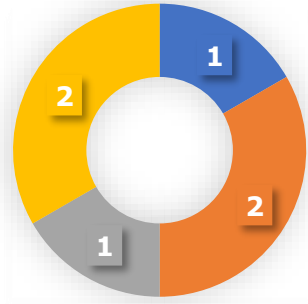


High Priority



Medium Priority

Themes



- Information, Data Quality & Data Accuracy
- Finance Management & Control
- Reporting
- Approvals

Risk Types

Financial Loss
Legal & Regulatory Non-Compliance

Findings & Agreed Action Plan

Objective 1: The health board has a study leave policy in place, that is appropriate, outlines roles and responsibilities, has been subject to formal approval and is appropriately approved and made available to all relevant staff.

Reasonable

The health board has a 'Medical Study and Professional Leave Policy' (next due for review in October 2026), which provides guidance around the request and authorisation of study leave to all non-training grade medical and dental staff. The policy is broadly aligned with those in place across other NHS Wales organisations and covers the following key areas:

- Recommended standards for study leave, including the number of days and financial budget available over a three-year period.
- Roles and responsibilities.
- Funding arrangements.
- Criteria for approval and recording of study leave.
- Right to appeal, including an appeals process flowchart.
- Payment of expenses, including travel and other associated costs.

However, as noted in the subsequent objectives to this report, there are enhancements required to the policy; and further training for such to ensure awareness of expectation.

The policy is available to all staff via the Medical Workforce page and via Policies section on the intranet. This page also provides information on study leave entitlements by staff grade and includes links to the Education Department.

We understand that the Medical Director's Department (MDD) has also engaged informally and on an ad hoc basis with Service Group managers to discuss the study leave process, during which the following key requirements were reinforced:

- Doctors must achieve at least 80% compliance with statutory and mandatory training before applying for study/professional leave.
- When submitting expenses via the SEL system, the cost code "130 Medical Directors Department" must be selected.
- MDD must be added as the final approver on the Intrepid system (see objective 2) for all study/professional leave applications.
- Applications must still be submitted via Intrepid even if the leave falls on a non-working day.

This information is also replicated within the Service Group Induction packs for new starters.

Use of the Intrepid System and Study Leave Process

All NHS Wales study leave is requested, authorised and recorded via the Health Education and Improvement Wales (HEIW) adopted Intrepid system. It is noted that HEIW is looking to replace Intrepid with a new system (Codi), which is expected to improve data management and reporting capabilities. Although Codi was initially implemented in March 2025, functionality issues led to a return to Intrepid in May 2025. While there is currently no local user guidance for Intrepid within the health board, the HEIW 'All Wales Study Leave Policy' includes reference to training in its use.

The MDD holds final approval responsibility for all study leave applications submitted by non-training grade medical and dental staff for whom the health board is the designated body. Applications are submitted electronically via Intrepid and must include details such as the type of leave, course name, duration and estimated costs (e.g. course fees, travel and other expenses). Approval for the course and associated costs should be obtained by the applicant's Clinical Director or Clinical Lead before submission to the MDD. Upon receipt, the MDD reviews each application to ensure it falls within the individual's entitlement - typically 30 days and £2,400 over a rolling three-year period, or 10 days and £600 per year for Clinical Fellows. These entitlements are time-bound and cannot be carried forward. The MDD may fully approve, partially approve (e.g. approve the leave but not the costs) or reject the application.

Approver list and Governance

As per the policy, study leave must be approved by the Clinical Lead or Clinical Director of the applicant's department, with final approval from the MDD. However, our review of a sample of applications noted that the approvers identified a wide range of authorisers, included Consultants, Service Managers and Personal Assistants which is contrary to policy. **(See Key Finding 1).**

A walkthrough of the process identified that Intrepid will highlight to the administrator the number of study days and outstanding budget available to the applicant prior to accepting or rejecting the request. The study leave policy encourages early application and requires study leave to be requested at least six weeks in advance.

Compliance Testing

We reviewed a sample of 20 study leave applications to assess compliance with policy. Our findings were as follows:

- At the time of application, all applicants were within their entitlement limits (30 days or 10 days for Clinical Fellows).
- 13 of the 20 applications were submitted more than six weeks in advance. For the remaining seven, reasonable justifications were recorded in Intrepid for the shorter notice period.
- All applicants had prior approval from their department. (see above - Approvers List and Governance)
- One application did not have final approval from the MDD. **(See Key Finding 1).**

Reconciliation and Spot Checks

The health board uses the Allocate system to manage medical staff rotas. When staff are on annual leave, study leave, or sickness absence, Allocate is updated accordingly. However, there is no formal reconciliation process in place to ensure consistency between Allocate and Intrepid (see **Key Finding 2**). We note, however, that the MDD recently undertook an ad-hoc review of study leave data for one department. At the time of reporting, further details of this spot check were pending.

Key Findings	Risk & Impact	Agreed Management Action
<p>1 Authorisation of Study Leave</p> <p>Medical Human Resources are responsible for adding medical staff to Intrepid. Study leave authorisation hierarchy on the Intrepid system is added by the MDD or service department with an Intrepid administration license. However, testing has identified instances where the MDD was not correctly assigned as the final approver, despite being designated as such.</p> <p>Additionally, the Professional & Study Leave policy stipulates that all study leave requests must receive prior approval from a Clinical Lead or Clinical Director before final sign-off by the MDD. Our testing revealed a wide variation in approver designations, including Consultants, Service Managers, and Personal Assistants. An approval list was supplied by HEIW which also shows a wide range of approvers designations that goes against the policies stipulation of clinical lead or Clinical Directors required authorisation.</p>	<p>Without a formal process to ensure approvers meet policy requirements, there's a risk of unauthorised study leave approvals, leading to inconsistent policy application and weakened governance controls.</p>	<p>Agreed Action:</p> <ul style="list-style-type: none"> Review and update Intrepid configurations to ensure the MDD is consistently set as the final approver for all relevant staff. Establish and maintain a local list of Clinical Leads or Clinical Directors, with ongoing periodic review. This will be held centrally within the Executive Medical Directors Department. Cross-reference the HEIW approvers list with current Intrepid users to validate existing authorisation roles. Update internal guidance to clarify approver roles and reinforce compliance with the policy. <p>Expected Evidence of Implementation:</p> <ul style="list-style-type: none"> Configurations listing confirming the assigned final approver Listing of authorised approvers in line with policy and conformation of responsibility, regularity and retained management trail for ongoing review. Confirmation of validation exercise with evidence of changes / updates where required Medical Study & Professional Leave policy/guidance updated to reflect agreed changes and taken through appropriate approval routes, including Local Negotiating Committee (LNC), Medical Workforce Group and Health Board Partnership Forum.
<p>Theme: Approvals</p>	<p>Medium Priority</p>	<p>Officer: Head of Service – Medical Director</p> <p>Target Implementation Date: 31 December 2026</p>
<p>2 Lack of Reconciliation Between Allocate and Intrepid Systems</p> <p>There is currently no formal schedule for reconciliation between the Allocate and Intrepid systems to ensure study leave is accurately recorded on both platforms. We acknowledge, however, that the MDD recently conducted an ad-hoc spot check</p>	<p>Without routine reconciliation, study leave records may be incomplete or inaccurate, risking policy non-compliance.</p>	<p>Agreed Action:</p> <ul style="list-style-type: none"> Introduce a routine local department / divisional reconciliation between Allocate and Intrepid to ensure study leave is accurately recorded across systems. Assign responsibility for performing and documenting the reconciliation, overseen by the MDD. MDD to introduce bi-annual spot checks across departments to validate accuracy and identify any

Key Findings	Risk & Impact	Agreed Management Action
<p>within one department (details pending) to verify that study leave episodes had been appropriately uploaded on to Intrepid.</p>		<p>discrepancies early, highlighting to Medical Workforce Team and escalating to Medical Workforce Group.</p> <ul style="list-style-type: none"> • Include reconciliation requirements in internal guidance or policy updates to formalise the process. <p>Expected Evidence of Implementation:</p> <ul style="list-style-type: none"> • Reconciliation of study leave • List of named responsible officer for completion of reconciliation maintained by Medical Director Department. • Spot check reports showing discrepancies or compliance issues and evidence of escalation. • Update to Medical Study and Professional Leave policy; and associated guidance.
	<p>Medium Priority</p>	<p>Officer: Head of Service – Medical Director / Medical HR Manager</p> <p>Target Implementation Date: 31 December 2026</p>
<p>Theme: Information, Data Quality & Data Accuracy</p>	<p>Control Operation</p>	

National Context and Local Policy

In the UK, medical study leave is governed by national standards set by NHS Employers and supported by the British Medical Association (BMA). These standards ensure that doctors not in training have protected time and funding to meet their educational and professional development needs.

The BMA outlines that '*Professional or study leave is granted for postgraduate purposes approved by the employing authority. It covers study (usually but not exclusively or necessarily on a course), research, teaching, examining or taking examinations, visiting clinics and attending professional conferences. For all medical and dental staff, there is a contractual entitlement of 30 days study and professional leave with pay and expenses within each three-year period. Some employers will interpret this as 10 days per year.*'

The Health Board’s Professional & Study Leave Policy addresses the requirements set out by the BMA, providing a framework for authorisation and entitlement that aligns with national standards. Our testing of a sample of study leave requests highlighted that the majority related to attendance at training courses and conferences.

Right to Appeal

As per BMA guidance, '*study leave should be viewed positively, especially when aligned with training objectives. If study leave is rejected, the applicant should be entitled to a written explanation for the refusal and the right to appeal the decision*'. To reflect this, the health board’s policy includes a formal appeals process. Appeals must be submitted in writing or via email within one month of notification and are reviewed in the first instance by the Service Group Medical Director and then by the Deputy or Executive Medical Director, if required. The decision made at this stage is final and cannot be appealed further. A flowchart outlining the appeals process is included in the policy.

The MDD maintains a database of all study leave appeals, including the reason for appeal and outcome. Between January and August 2025, five appeals were submitted (four closed cases and one ongoing). All four closed cases related to applications not being entered into Intrepid or submitted retrospectively, therefore not obtaining the appropriate authorisation. We note that two of the appeals were rejected, but there was an inconsistent approach to decision making with the other two appeals being accepted (see **Key Finding 3**).

Scope Clarification

We note that the appropriateness of the study leave subject matter is determined through the Medical Appraisal and Revalidation System (MARS) and Personal Development Plan (PDP) processes, which fall outside the scope of this audit. Similarly, while the MDD ensures staff do not exceed the 30-day entitlement, responsibility for ensuring sufficient study leave is taken lies with the individual and is monitored through PADR and revalidation - also outside the scope of this review. We note that a revalidation paper is submitted to Workforce & OD Committee periodically and tends to be positive with no challenges on study leave noted, suggesting that staff are meeting their professional development requirements.

Key Findings	Risk & Impact	Agreed Management Action
<p>3 Inconsistent Appeal Decisions</p> <p>We reviewed four closed appeal cases during 2025 (January - August), the testing noted that:</p>	<p>Inconsistent handling of study leave appeals poses a risk to fairness,</p>	<p>Agreed Action:</p> <ul style="list-style-type: none"> • Create clear, documented criteria for assessing study leave appeals to ensure consistency and fairness in decision-making; and to support transparency.

<ul style="list-style-type: none"> • Three of the appeals were requested due to medical staff not realising that study leave requests were required to be placed on Intrepid for non-working days. All three cases had expenses associated with them. • The additional appeal arose because the doctor was unaware that study leave and associated costs needed to be submitted via the Intrepid system. <p>From review of the outcomes, it was noted that outcomes are inconsistent with two of the appeals being rejected for not following the policy, one was partly approved and another fully approved even though the policy was not followed for any of the appeals reviewed.</p> <p>This inconsistency suggests a lack of clear criteria or guidance for assessing appeals, which may undermine fairness and transparency in the process.</p>	<p>transparency, and governance.</p>	<ul style="list-style-type: none"> • Report appeals record to Medical Workforce Group with the final outcomes as part of the standing agenda item. • Conduct periodic reviews of appeal decisions to identify trends, ensure consistency, and inform policy/guidance updates if needed.
<p>Theme: Approvals</p>	<p>Medium Priority</p> <p>Control Operation</p>	<p>Expected Evidence of Implementation:</p> <ul style="list-style-type: none"> • Documented guidance • Reporting of appeals to Medical Workforce Board confirming trend reviews undertaken and findings. (see Key Finding 6) <p>Officer: Head of Service – Medical Director</p> <p>Target Implementation Date: 31 March 2026</p>

Study Leave Approval and Expense Claims

In accordance with Objective 2, all cost associated with an episode of study leave requires prior approval from the applicant's Clinical Director or Clinical Lead, with final approval required from the MDD. Records of approved study leave are maintained on Intrepid by the Study Leave Administrator, who also verifies all expense claims prior to final approval.

Expenses are only approved where estimated costs were included in the original, approved application form. While it is acknowledged that actual costs may vary between the time of application and the time expenditure is incurred, additional items not pre-approved cannot be claimed retrospectively. All claims are reimbursed via the SEL Expense System, submitted alongside routine expense claims. To ensure appropriate budget allocation, medical and dental staff must use the '130 Medical Directors Department' budget code when submitting study leave claims. All claims need to be supported by valid invoices or receipts.

In line with the health board's Financial Control Procedures, expense claims must be submitted within 3 months of the cost being incurred. Claims submitted beyond this timeframe will be rejected by the MDD. It is the responsibility of the individual to submit their expense claims; no reminders are issued.

Our review of a sample of 20 study leave applications noted:

- Where costs were associated with the period of study leave, all were within their financial budgets as outlined within the policy.
- As per objective 2, one of the study leave episodes sampled had not been approved by the MDD due to not being added as the final approver on Intrepid. Although no costs were associated with it, we were informed if that was the case, any subsequent expense claims would be rejected by the MDD due to lack of prior approval. (**See Key Finding 1**).

Assure Expense System

We were unable to complete a reconciliation of study leave costs with those claimed via the SEL system. There is an expectation that claimed amounts are substantiated by appropriate supporting documentation (including invoices and receipts); however, once claims are approved by the MDD, there is currently no facility for them to retrieve/review historical submissions, due to access issues (**See Key Finding 4**).

Miscoding Costs

When claiming study leave costs, doctors must manually select the "130 Medical Directors Department" budget code. It is recognised this is not routinely done, leading to miscoded claims being approved by incorrect departments. As there is no interface between the SEL and Intrepid systems, any costs not processed by the MDD are excluded from Intrepid, which is updated manually. This increases the risk of individuals exceeding the £2,400 budget if claims are not correctly recorded. To mitigate this risk, the Finance Department produces monthly reports to identify miscoded claims and shares the detail with the MDD for review. The reports have identified 11 incidents of miscoding, totalling £3,739, between June – August 2025 (**See Key Finding 5**).

Key Findings	Risk & Impact	Agreed Management Action
<p>4 Inability to Reconcile Study Leave Claims via SEL System</p> <p>The review identified a significant limitation in the ability to reconcile study leave costs claimed via the SEL Expenses system.</p> <p>While there is an expectation that all claims are supported by appropriate documentation—such as invoices and receipts—this assurance cannot be verified post-approval. Once claims are authorised by the (MDD), the department has no facility within the current system to retrieve or review historical submissions. We understand that this is due to a system functionality which had not been activated for the health board.</p>	<p>Lack of access to historical expense data post-approval limits transparency and auditability, increasing the risk of unsupported claims and reduced financial oversight.</p>	<p>Agreed Action:</p> <ul style="list-style-type: none"> Investigate whether system functionality can be activated for the Health Board. If so, complete a follow-up review of a sample of expense claims to ensure functionality is as expected, and implement a programme of sample checks going forward. If system functionality cannot be implemented, devise and implement a local spot check process, to include an appropriate retained management trail. Bi-annual reports on checks undertaken (via either process) to the Medical Workforce Group <p>Expected Evidence of Implementation:</p> <ul style="list-style-type: none"> Confirmation of activation of system functionality if feasible, and evidence of sample checks undertaken. If not feasible, retained management trail of spot checks undertake Bi-annual reports on checks undertaken (via either process) to the Medical Workforce Group
	<p>Medium Priority</p>	<p>Officer: Head of Service – Medical Director</p>
<p>Theme: Finance Management & Control</p>	<p>Control Operation</p>	<p>Target Implementation Date: 31 March 2026</p>
<p>5 Expense Miscoding</p> <p>The review found that for study leave costs to be routed correctly to the MDD for approval, the claimant must manually select budget code '130 Medical Directors Department' in the SEL Expenses system. However, users often fail to update the budget code, resulting in costs being incorrectly charged to the claimant's own department, which then processes and approves the expenses. As the Intrepid and SEL systems are not integrated, actual study leave costs are not reflected on Intrepid.</p>	<p>Miscoding in the SEL system leads to inaccurate expense recording and approvals by incorrect departments, compromising financial reporting, budget monitoring, and compliance.</p>	<p>Agreed Action:</p> <ul style="list-style-type: none"> Explore the feasibility of introducing a mandatory prompt or default setting in the SEL system to ensure the correct budget code ('130 Medical Directors Department') is selected for study leave claims. Issue updated guidance and provide targeted training to medical and dental staff on the correct process for submitting study leave claims, including the importance of selecting the correct budget code. Work with Finance colleagues to explore opportunities to enhance and refine the monthly reporting process by Finance to identify miscoded claims. Share findings with the MDD for review and corrective action. Establish a process for correcting miscoded claims retrospectively, ensuring that study leave costs are

Key Findings	Risk & Impact	Agreed Management Action
		<p>accurately reflected in Intrepid and charged to the appropriate budget.</p> <p>Expected Evidence of Implementation:</p> <ul style="list-style-type: none"> • Review of system configuration • Updated guidance documents and training materials, containing specific reference to the importance of selecting the correct budget code. • Evidence of liaison with Finance colleagues and updated Monthly reports if possible and corrective action logs showing how miscoding issues have been resolved.
<p>Theme: Finance Management & Control</p>	<p>Medium Priority</p> <p>Control Operation</p>	<p>Officer: Head of Service – Medical Director</p> <p>Target Implementation Date: 31 March 2026</p>

The review identified there is currently no formal reporting framework in place for the oversight of medical study leave (see **Key Finding 6**).

Discussions with officers from the MDD noted that ad-hoc updates may be provided to the following forums:

- **Workforce & Organisational Development Committee:** A review of committee papers for the periods 2024/25 and 2025/26 to date noted no evidence of formal reporting on medical study leave; and
- **Medical Workforce Board (MWFB):** A review of seven meetings held between June 2024, and June 2025 noted that updates were provided verbally, with discussions primarily focused on potential transition to a single platform to replace Intrepid. We were informed by the MDD that they have requested for Study Leave to become a standing item on the MWFB agenda however to date this request has not been fulfilled.

Key Findings	Risk & Impact	Agreed Management Action
<p>6 Reporting and Oversight</p> <p>The review found that there is no formal reporting framework in place for the oversight of medical study leave at either local or Board committee level. As a result, there is limited visibility over how study leave is being managed, approved and utilised – including the associated costs. This lack of structured reporting reduces assurance that processes are compliant with the health board’s policy, which was agreed in partnership with the BMA before discussion with the LNC, and limits the ability to identify and escalate any exceptions or issues that may arise.</p>	<p>Without a formal reporting framework, oversight of medical study leave—approvals, usage, and costs—is limited, risking non-compliance with BMA standards and hindering strategic workforce planning.</p>	<p>Agreed Action:</p> <ul style="list-style-type: none"> • Develop a structured process for regular reporting on study leave activity, approvals, costs, and exceptions. • Include study leave as a standing item on the Medical Workforce Board and consider reporting to the Workforce & OD Committee. • Designate a responsible officer/team within the MDD to coordinate reporting and ensure data accuracy. <p>Expected Evidence of Implementation:</p> <ul style="list-style-type: none"> • Documented procedure and sample reports showing study leave activity, costs, and exceptions, including relevant forum and regularity of reporting. • Board/Committee minutes showing study leave as a standing item and evidence of discussion. • Confirmation of assigned officer/team and evidence of data validation.
<p>Theme: Reporting</p>	<p>High Priority</p> <p>Control Design</p>	<p>Officer: Head of Service – Medical Director</p> <p>Target Implementation Date: 31 March 2026</p>

Appendix A: Assurance Opinion & Prioritisation of Findings

Assurance Opinion

	Substantial	Few matters require attention and are compliance or advisory in nature. Low impact on residual risk exposure.
	Reasonable	Some matters require management attention in control design or compliance. Low to moderate impact on residual risk exposure until resolved.
	Limited	More significant matters require management attention. Moderate impact on residual risk exposure until resolved.
	Unsatisfactory	Action is required to address the whole control framework in this area. High impact on residual risk exposure until resolved.
	Advisory	Given to reviews and support provided to management which form part of the internal audit plan, to which the assurance definitions are not appropriate. These reviews are still relevant to the evidence base upon which the overall opinion is formed.

Prioritisation of Findings

Priority	Explanation
High	Significant risk to achievement of a system objective OR evidence present of material loss, error, or misstatement. Poor system design OR widespread non-compliance.
Medium	Some risk to achievement of a system objective. Minor weakness in system design OR limited non-compliance.

Disclaimer

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The report is based on the review work undertaken and is not necessarily a complete statement of all weaknesses that exist or potential improvements. Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, no complete guarantee or warranty can be given with regard to the advice and information contained.

Our work does not provide absolute assurance that material errors, loss or fraud do not exist. Responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management of the Swansea Bay University Health Board. Work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, or all circumstances of fraud or irregularity. Effective and timely implementation of recommendations is important for the development and maintenance of a reliable internal control system.

Public Sector Internal Audit Standards

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



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