Internal Audit Annual Report & Head of Internal Audit Opinion 2025/26

Wrightington, Wigan and Leigh Teaching Hospitals NHS Foundation Trust

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Contents

1 Executive Summary

This annual report provides your 2025/26 Head of Internal Audit Opinion, together with the planned internal audit coverage and outputs during 2025/26 and MIAA Quality of Service Indicators.

In accordance with *Global Internal Audit Standards (UK public sector)*[1], the Head of Internal Audit 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 risk management, control and governance processes. The opinion should contribute to the organisation's annual governance statement.

Head of Internal Audit Opinion	1st April 2024 – 31st March 2025	1st April 2025 – 31st March 2026		Factors considered in forming our opinion
High Assurance, can be given that there is a strong system of internal control which has been effectively designed to meet the organisation's objectives, and that controls are consistently applied in all areas reviewed.				• **Inherent risks** in the areas audited • **Scope limitations** of individual audit reviews • **Control weaknesses identified** and their impact • **Internal control environment** adequacy and effectiveness • **Management's responses** to recommendations • **Progression of implementation of recommendations** by management
Substantial Assurance, can be given that that there is a good system of internal control designed to meet the organisation's objectives, and that controls are generally being applied consistently.	✓	✓		
Moderate Assurance, can be given that there is an adequate system of internal control, however, in some areas weaknesses in design and/or inconsistent application of controls puts the achievement of some of the organisation's objectives at risk.				
Limited Assurance, can be given that there is a compromised system of internal control as weaknesses in the design and/or inconsistent application of controls impacts on the overall system of internal control and puts the achievement of the organisation's objectives at risk.				
No Assurance, can be given that there is an inadequate system of internal control as weaknesses in control, and/or consistent non-compliance with controls could/has resulted in failure to achieve the organisation's objectives.				

[1] This consists of the Global Internal Audit Standards (GIAS) of the IIA and the Application Note: Global Internal Audit Standards in the UK public sector

Key Area	Summary
Head of Internal Audit Opinion	As highlighted above, the overall opinion for the period 1st April 2025 to 31st March 2026 provides **Substantial Assurance, that that there is a good system of internal control designed to meet the organisation's objectives, and that controls are generally being applied consistently.** **Context:** This opinion is provided in the context that the Trust like other organisations across the NHS is continuing to face a number of challenging issues and wider organisational factors particularly with regards to the changes to national and local bodies and the corresponding uncertainty this causes, ongoing elective recovery response, workforce challenges, financial challenges and increasing collaboration across organisations and systems. The overall assurance rating continues to be Substantial Assurance in line with previous years. As set out in section 4 below, the majority of reviews have resulted in a 'substantial' assurance rating, with a small number receiving a 'moderate' assurance rating and one review receiving a 'limited' assurance rating. The Trust continues to maintain a low number of overdue internal audit recommendations, particularly for those recommendations graded high risk. We note that the Trust historically has a culture of directing Internal Audit to consider areas of risk. The majority of internal audit recommendations relate to 'operating effectiveness' rather than 'control design' which indicates that the controls are not being performed/ executed as designed resulting in recommendations being made. We are not aware of any Service Auditor reports that have been issued to the Trust at the time of writing this draft opinion. Prior to finalising this Opinion, we will confirm if further Service Auditor Reports/ third party assurances have been issued to the Trust and update our opinion accordingly. Overall, the Board position has been stable in 2025/26, although a new Board Chair was appointed in December 2025. Based on the April 2026 Trust Board papers, the Trust's financial position at Month 11 was showing a year to date (YTD) deficit of £1.841m (adjusted financial performance), £1.900m adverse to plan. The Cost Improvement Programme (CIP) had transacted £17.42m year to date against a YTD target of £18m. The Month 11 Integrated Performance Report to the Board highlights some quality risks including category 2 and above pressure ulcers and healthcare associated infections which remain areas of concern, alongside a sustained increase in complaints, largely reflecting pressures within Emergency Care.

Key Area	Summary
	Compliance with professional standards: In providing this opinion we can confirm continued compliance with the definition of internal audit (as set out in your Internal Audit Charter), code of ethics and professional standards. We also confirm organisational independence of the audit activity and that this has been free from interference in respect of scoping, delivery and reporting. **Purpose:** The purpose of our Head of Internal Audit (HoIA) Opinion is to contribute to the assurances available to the Accountable Officer and the Board which underpin the Board's own assessment of the effectiveness of the system of internal control. As such, it is one component that the Board takes into account in making its Annual Governance Statement (AGS). *Please include the summary text in the table above when referring to the HoIA Opinion in your AGS.*
Scope and Limitations of Our Work	Our opinion is formed through the completion of a risk-based plan of assignments, agreed with management and approved by the Audit Committee. Our opinion is subject to the following inherent limitations: • We have not reviewed all risks and assurances relating to the organisation. • The opinion is substantially derived from the conduct of risk-based plans generated from a robust and organisation led assurance framework. The assurance framework is one component that the board takes into account in making its annual governance statement (AGS) • The opinion is based on the findings and conclusions of the agreed audit assignments which were limited to the objectives and scope agreed with management. • Where strong controls have been identified and confirmed, their effectiveness may still be impaired in some instances. This may be due to human error, incorrect management judgement, management override, controls being by-passed or a reduction in compliance. • Due to the limited scope of individual audit assignments, there may be weaknesses in controls which we are not aware of, or which were not brought to our attention. • The points raised in this report relate only to the issues we encountered during delivery of the internal audit service. It is not an exhaustive list of all weaknesses or potential improvements. Management is responsible for maintaining a

Key Area	Summary
	robust system of internal controls, and internal audit should not be the sole basis for identifying all strengths and weaknesses. • This report is prepared solely for the use of the Audit Committee and/ or senior management of Wrightington, Wigan and Leigh Teaching Hospitals NHS Foundation Trust.
Planned Audit Coverage and Outputs	The 2025/26 Internal Audit Plan has been delivered with the focus on the provision of your HoIA Opinion. This position has been reported within the progress reports across the financial year. Review coverage has been focused on: • The organisation's Assurance Framework • Core and mandated reviews, including follow up; and • A range of individual risk-based assurance reviews.
Recommendations / Management Actions	We have raised 39 recommendations as part of the reviews undertaken during 2025/26 (34 of which relate to reports which have been finalised from 2025/26 and 5 of which relate to reports finalised from 2024/25 not included in the final HOIAO for 2024/25). All recommendations raised by MIAA have been accepted by management. Of these recommendations: None were critical and five were high risk recommendations in relation to the reviews of Consultant Job Planning, Infection Prevention Control (C.Difficile) and CAF aligned DSPT. There were 33 outstanding recommendations relating to prior year reviews as at the 1st April 2025. During the course of the year, we have undertaken follow up reviews and can conclude that the organisation implemented 51 actions during 2025/26. The total number of recommendations yet to be implemented as at 9th June 2026 is 21. Of the 21 actions yet to be implemented, three high risk, six medium risk and two recommendations with no risk rating were overdue at 9th June 2026. Details of these outstanding actions are available in Section 4 of this report. The remaining 10 recommendations were not yet due.
MIAA Quality of Service Indicators	**ISO9001**: MIAA operate systems to ISO Quality Standards which is subject to annual reaccreditation.

Key Area	Summary
	External Quality Assessment: The External Quality Assessment, undertaken by CIPFA (2026), provides assurance of MIAA's compliance with the Global Internal Audit Standards (UK Public Sector). We also undertake regular internal assessments to ensure our ongoing compliance with requirements. **Information Governance and Cyber Security:** MIAA are committed to delivering and demonstrating the highest standards of information governance and cyber security to protect not only our information and systems but to protect the data we collect and create through our audit and advisory activities with clients. We have consistently submitted a compliant NHS Data Security and Protection Toolkit return and we are one of only circa 20 NHS organisations certified to the Cyber Essentials Plus standard. Certification to this standard required rigorous independent testing of our cyber security controls across our devices. That we have achieved this certification is a demonstration not only of the security of our devices but also a validation of the proactive monitoring and maintenance that we have in place to protect data and systems from malicious threats. Also, in 2025/26 MIAA was officially recognised as an Assured provider under the National Cyber Security Centre's (NCSC) Cyber Assessment Framework (CAF). This accreditation reflects our ongoing commitment to helping organisations strengthen their cyber resilience and safeguard critical systems and services. This achievement, which is the result of a rigorous assessment process, demonstrates our credentials in auditing against the NCSC's Cyber Assessment Framework and, highlights the exceptional skills and experience of our staff as well as our organisational commitment to the highest cyber security standards.

2 The Head of Internal Audit Opinion

Your internal audit service has been performed in accordance with MIAA's internal audit methodology which conforms with Global Internal Audit Standards (UK public sector). Global Internal Audit Standards (UK public sector) require that we comply with applicable ethical requirements, including independence requirements, and that we plan and perform our work to obtain sufficient, appropriate evidence on which to base our conclusion.

2.1 Roles and Responsibilities

The whole Board is collectively accountable for maintaining a sound system of internal control and is responsible for putting in place arrangements for gaining assurance about the effectiveness of that overall system.

The AGS is an annual statement 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 achievements 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 the Assurance Framework process; 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 organisation's Assurance Framework should bring together all of the evidence required to support the AGS requirements.

In accordance with Global Internal Audit Standards (UK public sector), the HoIA 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 risk management, control and governance processes (i.e. the organisation's system of internal control). This is achieved through a risk-based plan of work, agreed with management and approved by the Audit Committee, which can provide assurance, subject to the inherent limitations described below. The outcomes and delivery of the internal audit plan are provided in Section 4.

3 Informing our Opinion

3.1 Basis for the Opinion

The basis for forming our opinion is as follows:

1	An assessment of the design and operation of the underpinning Assurance Framework, risk management systems and supporting processes.
2	An assessment of the range of individual assurances arising from our risk-based internal audit assignments that have been reported throughout the period. This assessment has taken account the relative materiality of systems reviewed and management's progress in respect of addressing control weaknesses identified.
3	An assessment of the organisation's response to Internal Audit recommendations, and the extent to which they have been implemented.

3.2 Commentary

The commentary below provides the context for our opinion and together with the opinion should be read in its entirety.

Our opinion covers the period 1st April 2025 to 31st March 2026 inclusive, and is underpinned by the work conducted through the risk-based internal audit plan.

A) Assurance Framework (AF)

Opinion	
Structure	The organisation's AF is structured to meet the NHS requirements of assurance best practice model.
Risk Appetite	The organisation considers risk appetite regularly and the risk appetite is used to inform the management of the AF.
Engagement	The AF is visibly used by the organisation.

Quality & Alignment	The AF clearly reflects the risks discussed by the Board.

B) Core & Risk-Based Reviews Issued

We issued:

One high assurance opinions:	- Risk Management Core Controls	One **limited** assurance opinion:	- Consultant Job Planning
Six substantial assurance opinions:	- Appraisals - Cashflow Forecasting and Management - Core Financial Systems Review - Emergency Preparedness, Resilience and Response Review - ESR Payroll - Fit and Proper Person Test Review	Zero **no** assurance opinions:	N/A
Two moderate assurance opinions:	- Waiting List Management (Draft) - Infection Prevention Control (C.Difficile)	One review without an assurance rating	- Waiting List Initiatives (24/25 review)

C) Data Security and Protection Toolkit (DSPT)

As required by NHS England our work aimed to assess and provide assurance based upon the validity of the organisation's intended final DSPT submission, and consider compliance with the NHS CAF aligned Data Security and Protection Toolkit (DSPT) profile for 25/26 for the in-scope security and

governance of information control environment outcomes and the level of risk / wider risk associated with weak or failing controls and security and governance of information objectives not being achieved.

The organisation was assessed against the NHSE profile for the mandatory and additional outcomes as agreed by the organisation.

Overall Assurance Rating	
Across the CAF DSPT our assurance is based on the number of in-scope outcomes rated as meeting / not-meeting the minimum achievement levels as profiled by NHS England. As a result of this our overall assurance level across the in-scope outcomes and indicators of good practice is rated as:	**High Risk**
Veracity of the organisation's self-assessment	
In or view, the organisation's self-assessment for the in-scope outcomes **fully** with that of the Independent Assessor and as such, the confidence-level in the veracity of the organisation's CAF DSPT self-assessment is:	**High Confidence**

D) Follow Up

During the course of the year we have undertaken follow up reviews and can conclude that the organisation has made **good progress** with regards to the implementation of recommendations. We will continue to track and follow up outstanding actions.

E) Themes

Through delivery of your internal audit plan we noted the following thematic areas:

- The majority of internal audit recommendations relate to 'operating effectiveness' rather than 'control design' which indicates that the controls are not being performed as designed where recommendations have been made.

F) Third Party/Other Assurance

We are not aware of any Service Auditor reports that have been issued to NHS GM at the time of writing this draft opinion. Prior to finalising this Opinion, we will confirm if further Service Auditor Reports/ third party assurances have been issued to the Trust and update our opinion accordingly.

Chris Harrop
Managing Director, MIAA
March 2026

Louise Cobain
Assurance Director, MIAA
March 2026

4 Internal Audit Coverage and Outputs

The 2025/26 Internal Audit Plan has been delivered with the focus on the provision of your Head of Internal Audit Opinion. This position has been reported within the progress reports across the financial year.

The audit assignment element of the Opinion is limited to the scope and objectives of each of the individual reviews. Detailed information on the limitations (including scope and coverage) to the reviews has been provided within the individual audit reports and through the Audit Committee Progress Reports throughout the year.

A summary of the reviews performed in the year is provided below:

	Review	Assurance Opinion	Recommendations Raised					Issue Category	
			Critical	High	Medium	Low	Total	Control Design	Operating Effectiveness
1	Assurance Framework	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2	Risk Management Core Controls	High	0	0	0	0	0	0	0
3	Appraisals	Substantial	0	0	4	0	4	2	2
4	Consultant Job Planning	Limited	0	2	5	2	9	7	2
5	Cashflow Forecasting and Management	Substantial	0	0	3	1	4	0	4
6	Core Financial Systems Review	Substantial	0	0	1	2	3	0	3
7	Emergency Preparedness,	Substantial	0	0	2	1	3	1	2

	Review	Assurance Opinion	Recommendations Raised					Issue Category	
			Critical	High	Medium	Low	Total	Control Design	Operating Effectiveness
	Resilience and Response Review								
8	ESR Payroll	Substantial	0	0	2	2	4	0	4
9	Fit and Proper Person Test Review	Substantial	0	0	3	0	3	1	2
10	Waiting List Management (Draft)	Moderate	0	1	2	2	5	2	3
11	Infection Prevention Control (C.Difficile)	Moderate	0	1	1	0	2	0	2
12	CAF aligned DSPT	High Risk/ High Confidence	0	2	0	0	2	0	2
13	Waiting List Initiatives (24/25 review)	Briefing Note Only	0	0	0	0	5 (not risk rated)	5	0
		TOTAL	**0**	**6**	**23**	**10**	**44**	**17**	**26**

The following critical and high risk recommendations were overdue at the time of reporting:

Review	Recommendation Details	Risk Rating	Due Date	Current Status
CAF aligned DSPT	1. Complete a gap analysis of all essential functions and formalise risk assessments / improvement plans for MFA exemptions / exceptions to minimise risks / eliminate exceptions for essential functions. 2. Evidence how exceptions / exemptions are tracked / reported and approved by the SIRO for all essential functions. 3. Schedule regular audits for users for all essential functions, including non-IT managed essential functions to ensure the number of authorised users is limited to the minimum necessary. 4. Continue to progress the project / improvement plans to remediate generic accounts for IT, medical devices and non-IT systems. 5. Review and disable the locum accounts that are no longer in use.	High	31/3/2026	1. Closed noting that this was now part of the Deputy IG's workstream. 2. Closed 3. Action outstanding - due February 2026. 4. Action outstanding - due March 2026. 5. Action outstanding - due November 2025.
CAF aligned DSPT	1.Re-submit the business case for a scanning solution to enable the Trust to have visibility of IT and non-IT systems across the estate.	High	31/3/2026	1. Closed 2. Closed 3. Action outstanding - due March 2026.

	2.Raise a risk in the interim for the inability to scan the medical device estate if a High Severity Alerts (HSAs) alert is received. 3.Evidence centralised tracking of vulnerabilities / unsupported software / temporary mitigations applied across all essential functions. 4.Evidence regular / annual assurance is undertaken and reported for all essential function systems including IT / non-IT systems. 5.Ensure regular testing includes a wider range of essential functions and evidence results being tracked, reported and discussed for non-IT systems. 6.Confirm improvement plans to remediate out of support systems / software across the estate.			4. Action outstanding - due March 2026. 5. Action outstanding - due March 2026. 6. Action outstanding - due March 2026.
Consultant Job Planning	The Trust should undertake the following actions: • Develop a formal process, with the agreement of operational management, to which ensures that the change of establishment	High	30/4/2026	Partially Implemented. Assignment change form process evidenced which addresses most of the issues and key points of the recommendation. Awaiting further updated position on master spreadsheet queries.

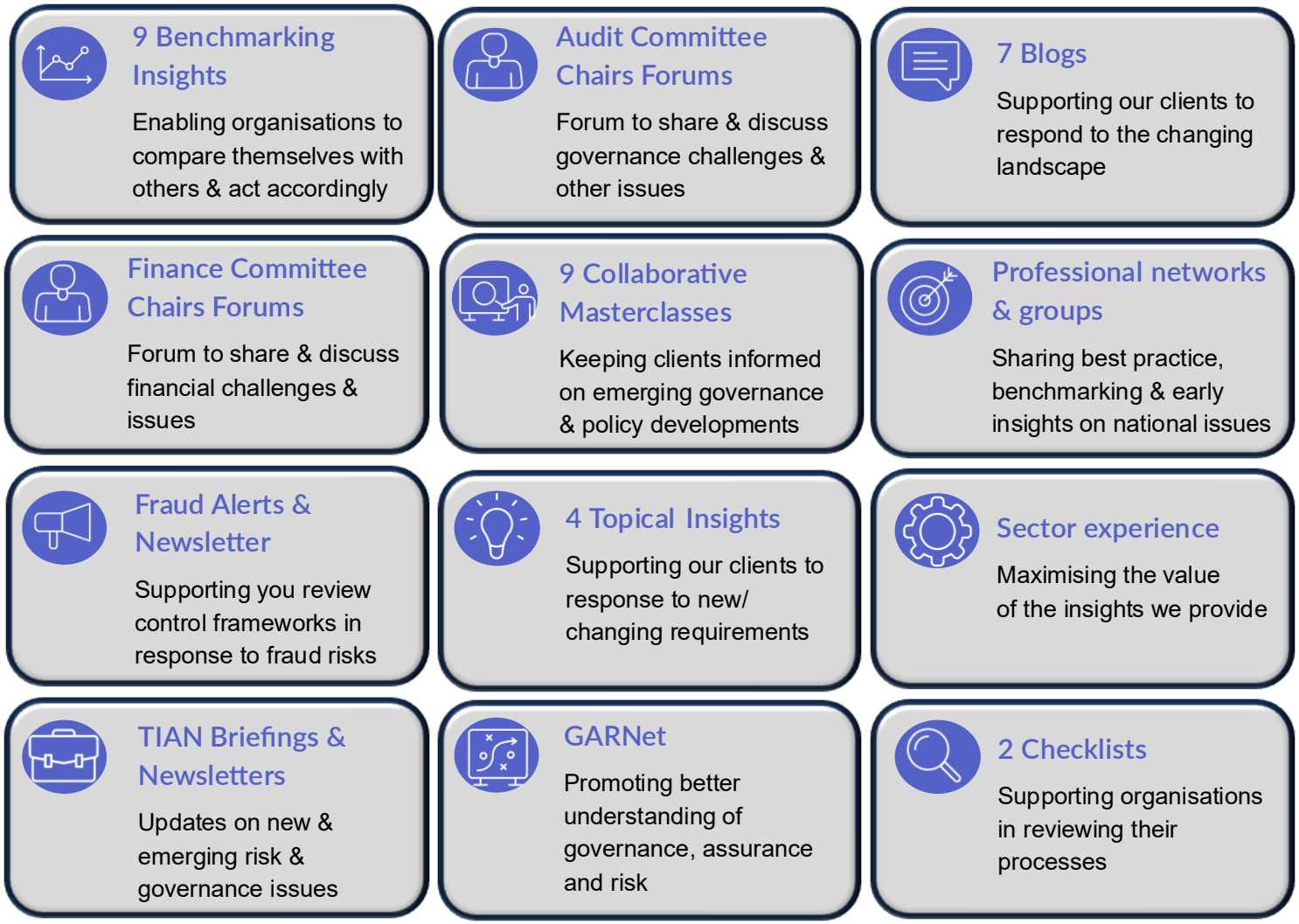
	form is completed in advance of changes being made in PAs. • Ensure that the dates of changes are not retrospective. • Ensure that Medical Workforce are formally included in the distribution of changes of establishment documentation as part of the defined process. • In light of the discrepancies identified on PAs, there should be a review undertaken of the on-call payments being made and their accuracy.			

We will continue to follow up progress against all recommendations as part of the 2026/27 Internal Audit Plan.

ADVISORY SUPPORT AND GUIDANCE: Areas where MIAA have supported the organisation in strengthening arrangements in respect of governance, risk management and internal control.
We have continued to keep you updated on the latest key guidance through the regular issue of The Internal Audit Network (TIAN) Insight Report and News and our Fraud Threats and Advice Briefings, as well as holding sessions with groups of Trust and ICB Audit Committee Chairs focusing upon governance challenges and other key issues.

CONTRIBUTION TO GOVERNANCE, RISK MANAGEMENT AND INTERNAL CONTROL ENHANCEMENTS: *Additional areas where MIAA have provided added value contributions.*
Detailed insight into the overall Governance and Assurance processes gained from liaison throughout the year with the Officer/ Senior Management Team, facilitation of Board sessions, regular review of Board papers and work to develop the Assurance Framework.
Involvement with the organisation in respect of advice and guidance relating to Board reporting, corporate governance documentation and assurance mapping.
Involvement and relationship with the organisation (e.g. attendance and contribution to Audit Committee meetings).
Ongoing discussion with lead Officers, Managers and Non-Executive Directors throughout the year.
Facilitation of committee workshops, effectiveness sessions and review of internal audit effectiveness.
Effective utilisation of internal audit including in year communication.

2025/26 DELIVERY OF ADDED VALUE



5 Areas for Consideration – your AGS

The Head of Internal Audit Opinion is one source of assurance that the organisation has in providing its AGS other third party assurances should also be considered. In addition the organisation should take account of other independent assurances that are considered relevant.

We have identified a number of other strategic challenges that should be considered by the Board when drafting the AGS. Whilst the scope of the Internal Audit Plan would have considered elements of these, it is important that the Trust reflects more widely on how these should be factored into the AGS. Areas for consideration include:

- Wider partnership working and engagement at system and place level, including the Trust's engagement with system developments and transformation programmes.
- Achievement of financial duties, ongoing financial viability, delivery of CIP, service pressures and key relationships with Commissioners.
- Changes to governance, risk management and internal control arrangements.
- Impact of elective recovery and industrial action on the delivery of services with the requirements of the Provider Licence, and compliance with the UK Corporate Governance Code. Maintenance and improvement of the quality of services alongside and overall organisation performance, including the delivery of targets.

Progress against any undertakings issued by NHSE.

Regulatory compliance.

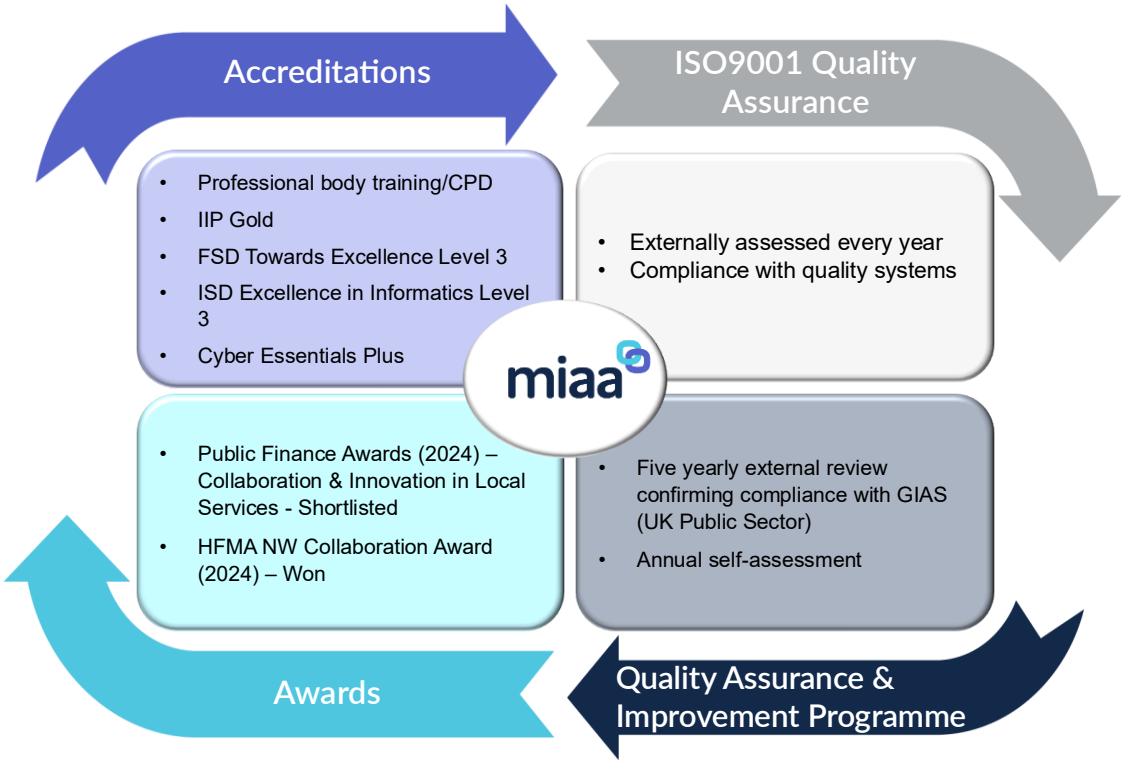
- Board leadership, including compliance with revised Fit and Proper Persons Test and any significant changes to the Board, Executive and Senior Management Team.
- The engagement, operation and contribution of the Council of Governors.
- Workforce capacity, engagement, wellbeing and development.
- Ensuring there is a fit for purpose infrastructure.
- Cyber security, information governance risks and any associated reportable incidents to the Information Commissioner.
- Relationship and management of 3rd party providers upon which the Trust places reliance, and the provision of assurances from these. (e.g. SBS).

6 Ensuring Quality

MIAA's strategy has quality at the heart of everything we do and our overall approach to quality assurance includes ISO9001:2015 accreditation, compliance with Global Internal Audit Standards (UK public sector), the quality of our people and how we support them, staffing levels, compliance and outcome measures.

Professional Standards and Accreditations

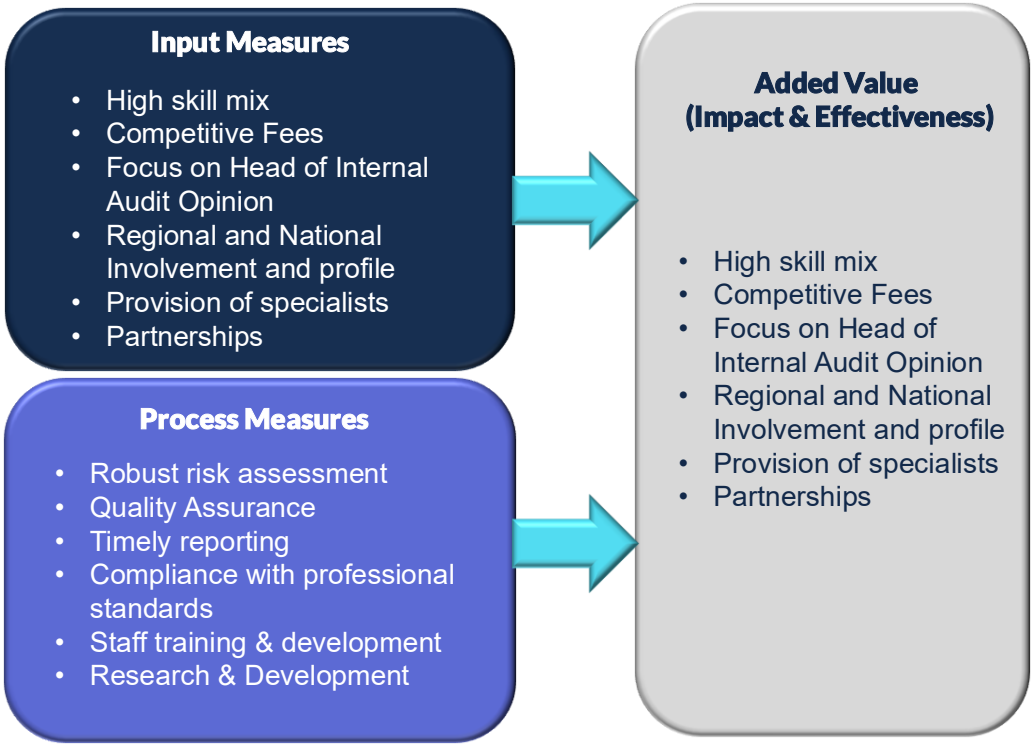
MIAA comply fully with professional best practice, internal audit standards and legal requirements.



Service delivery and outcome measures

It is important that client organisations ensure an effective Internal Audit Service, and whilst input and process measures offer some assurance, the focus should be on outcomes and impact from the service. The infographic on this page confirms the measures that we believe demonstrate an effective service to you.

MIAA regularly report on input and process KPIs as part of our Audit Committee Progress reports, and the impact and effectiveness measures can be assessed through the HOIA Opinion.



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