

The Value of Internal Auditors

May is Internal Audit Awareness Month

As the organisation's independent assurance provider, we felt this was a timely opportunity to remind clients of our role, the value we bring, and why we are proud—indeed privileged—to serve as a partner.

How internal audit supports organisations

- Helping organisations achieve their objectives by supporting the delivery of high-quality healthcare services that are equitable, accessible, and centred on patients' needs.
- Strengthening risk management, internal control, and governance so organisations can work more effectively, with stronger oversight, clearer accountability, and better decision-making.
- Creating, protecting, and sustaining value by providing the Audit Committee and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

Our professional values and standards

We model integrity, objectivity, confidentiality, and competency. These principles define our profession and should be evident in every engagement and every interaction. We also work in line with the Institute of Internal Auditors' Global Internal Audit Standards to ensure quality and consistency in the assurance and advice we provide. Our IIA certification further demonstrates the proficiency we bring to our responsibilities as professional internal auditors.

Our aspiration is to support organisations in continuously improving. By applying an improvement-focused mindset, we help strengthen the quality of care and improve health outcomes for service users.

Below, we share examples of the value added through our 2025/26 work.



Examples of Value-Adding Reviews

Waiting List Management Audit

A recent review of waiting list management at a provider demonstrates why internal audit is critical in today's pressured healthcare environment. The audit identified weaknesses in how clinical harm linked to delays was captured and overseen, alongside gaps in data quality and validation processes that limited visibility of risk. Crucially, the use of data analytics to assess the full waiting list provided independent assurance over data integrity, helping to identify anomalies such as duplicate records and incomplete information that could otherwise go undetected. By combining data driven insight with an evidence based control review, internal audit enabled the organisation to clearly understand where improvements were needed to better protect patients and support safe service delivery.

Just as importantly, the review went beyond identifying issues by driving tangible improvement. It recognised existing strengths, including the established governance routes and robust performance monitoring, while setting out targeted actions to strengthen oversight, improve data reliability, and enhance the organisation's ability to address health inequalities. This balanced and constructive approach reinforced internal audit's role not just as a source of assurance, but as a proactive partner. By using insight, analytics, and professional judgement, this audit supported the provider to respond to risk, improve quality, and deliver better outcomes in their waiting list management.

Claims and Complaints Management

We recently undertook a review of Claims and Complaints Management. The brief was straightforward, and the audit Sponsor of the belief that the area was generally well managed with a few specific weaknesses known.

Review of the core elements of the Complaints system, in line with Internal Audit 101, showed that it was flawed throughout. Policy and procedure required strengthening to meet the requirements of relevant regulation, data capture needed improvement to provide the Trust with insight into compliance with Policy and Regulation, and enhanced scrutiny was required to ensure non-compliance was identified. Further issues included lack of assurance that investigations were robust, and poor visibility of outcomes and learning and of implementation of actions arising. Ultimately, root causes across Policy and Procedure, Roles and Responsibilities, Training, Compliance, Oversight and Accountability, Risk Management, Data Availability and Quality, and Communication were all apparent in some form, clearly showing the benefits of a fresh look from a structured Internal Audit perspective.

In a pressured NHS, it's possible staff don't feel able to go beyond their day to day jobs in order to critically assess systems and identify opportunities for positive change. Internal Audit does that for them, helping to ensure that by delivering what is expected of them that clients' internal systems deliver better value for money, are designed for compliance with legal frameworks, and can be rectified if things go wrong.

Examples of Value-Adding Reviews

Travel Expenses

To ensure staff are able to undertake Trust business effectively and efficiently, we reviewed the controls in place to validate employees' eligibility to claim travel expenses. Our testing identified that the travel expenses system had not been fully activated to require annual evidence of MOT, car insurance, and business-use cover. This created a risk that staff could unknowingly drive without appropriate documentation while undertaking Trust business. We also identified potential anomalies within our 100% data-analytics sample that may indicate inappropriate, duplicate and potentially fraudulent claims. The system functionality has since been enabled, providing stronger assurance that staff using their vehicles are appropriately licensed, insured, and compliant with Trust policy.

Furthermore we were able to inform other Trusts of the same issue to ensure these are also actioned throughout and incorporated the review into some of our client audit plans for the following year.

ReSPECT

A recent internal audit of the ReSPECT (Recommended Summary Plan for Emergency Care and Treatment) process demonstrated how internal audit can add value in areas that directly impact patient safety, clinical decision making, and quality of care. While the Trust had put significant effort into rolling out the ReSPECT framework, including updated policies, training programmes, and governance arrangements, we were able to provide an independent end to end view of how the process was actually operating in practice. By reviewing documentation quality, governance structures, training compliance, and system design, along side sample testing of the actual process in practice, internal audit were able to highlight where intentions and policy requirements had not yet been fully translated into consistent delivery, particularly in high pressure clinical environments.

Overall, the audit supported the Trust in strengthening its approach to oversight, accountability, and learning by clarifying governance arrangements, highlighting risks associated with electronic system design, and bringing together fragmented assurance from the Trusts own lighter touch audits, incidents, and training data into a consolidated picture. We also recognised areas of strong practice, including high overall training compliance, improving documentation quality following digitisation, and proactive action already underway by clinical leaders. This approach enabled the Trust to prioritise improvements that support safer and more consistent emergency care planning and we were also able to support the Trust with quality improvement, not just as a source of assurance.

Examples of Value-Adding Reviews

Right to Work and Sponsorship

We reviewed a Trust's Right to Work and Sponsorship arrangements, looking at how the organisation verifies employees' right to work in the UK and complies with its legal duties as a sponsor of 'skilled workers.' Through detailed sample testing combined with a constructive assessment of existing controls, we identified weaknesses in both the design and operation of the process that exposed the Trust to legal, financial and workforce risks.

The audit translated a complex regulatory area into practical actions, helping the Trust to strengthen controls, improve oversight and support compliance with right to work checks and other Home Office requirements. Changes implemented as a result of the audit included improved checks on right to work documentation for internal candidates, quarterly assurance checks, monitoring of capped hours, more robust sponsorship record-keeping and reporting to managers and services.

Board Assurance Framework and Risk Management Benchmarking

The BAF and RM approach for 2025/26 was a contemporarily benchmarked work programme that involved qualitative and quantitative testing that triangulated key messages. The client report benchmarked and analysed Board Assurance Frameworks and risk management arrangements across 12 NHS organisations, combining document review, quantitative comparison and AI-supported analysis with survey insights from 80 Board Members. It informed the 2025/26 audit cycle in real time by enabling peer comparison and highlighting practical opportunities to strengthen risk appetite, risk registers, assurance and underlying risk processes. Using CoPilot enabled detailed analysis of a huge amount of client risk data to interrogate in a systematic and joined up way – providing valuable insights that each organisation can consider from their own perspective.

Clinical Stock Management & Efficiency

Our audit provided the Procurement Team with a clear, evidence-based view of how clinical stock is selected, ordered, stored and controlled across Wards and Theatres, highlighting where current practices are strong and where assurance is limited. It identified specific opportunities to reduce waste and overstocking, strengthen governance and audit trails (including approval of optimum stock levels), and expand standardised approaches such as central top-up and Supply X to support "just in time" replenishment. The findings also helped target category and benchmarking analysis (e.g., via Adviselnc) to address spend outside contract, improve value for money—particularly for high-cost implants—and support consistent, Trust-wide compliance with write-off and disposal requirements.

Examples of Value-Adding Reviews

Performance Appraisal Process of Managers

We reviewed the appraisal process for senior managers to determine if the process clearly defined expectations around their personal contribution to the achievement of organisational and personal objectives and if progress was appropriately monitored throughout the year. We triangulated the findings from a review of completed appraisals, a staff survey and in person meetings with managers to develop recommendations based on proportionate accountability.

We identified weaknesses in the information recorded during the appraisal process and a lack of in-year monitoring; managers perception of the process was mostly negative, and we recommended that our client should collaborate with senior staff to create a refreshed, distinct approach to the appraisal process and create an appraisal template tailored to senior staff. We recommended our client create support tools to guide appraisers including a suite of documentation, guidance on objective setting and SMART objectives tailored to our client's expectations and guidance on completion of the mandatory 121 form to include appraisal objectives for monthly review throughout the year. These measures effectively addressed the weaknesses identified by the audit and supported our client with an overhaul of the processes for appraising senior managers.