

TIAN News

December 2025

Introduction

Welcome to the Internal Audit Network Newsletter



We're pleased to bring you the latest edition of the Internal Audit Network Newsletter — your go-to source for insights, updates, and best practices in the world of internal audit. In this issue, we spotlight key developments, share thought leadership from across the network, and highlight tools and techniques that are shaping the future of audit.

Whether you're navigating regulatory changes, enhancing risk management, or driving audit innovation, we're here to keep you informed and connected.

Louise Cobain, MIAA Executive Director of Assurance and TIAN Vice Chair

From Analogue to Digital: Internal Audit's Role in Securing the NHS Transformation

The NHS 10-Year Health Plan sets out three defining shifts for the future of healthcare: moving more care into communities, focusing on prevention, and most disruptively transitioning from analogue to digital systems. This digital transformation underpins the others, enabling smarter data use, faster decision-making and more patient-centred care.

From the NHS App to AI-enabled diagnostics and digital patient records, technology now shapes every corner of the NHS. Yet innovation brings exposure e.g. risks around data security, cyber resilience, algorithmic bias and blurred accountability.

This makes internal audit central to the assurance landscape of the modern NHS. [Read more](#)

Audit Yorkshire Mentoring Scheme Evaluation: Insights and Outcomes

At Audit Yorkshire, we continuously invest in the quality of our team. We are keen to support continuous development through a programme of external and internal training and upskilling to enable team members to improve their performance and adapt to evolving job requirements. As part of this, we have introduced a mentoring scheme.

Mentoring is defined as the provision of assistance by one person to another in a

relationship of trust outside of the line management relationship, that effectively enables the recipient to learn, develop their abilities and enhance their potential in line with personal objectives. [Read more.](#)

ASW Assurance Report - Themed Learning

ASW Assurance have produced a report on their work surrounding Themed Learning. [Read here.](#)

2025/26 MIAA Insight - Data Quality Reviews Benchmarking

Good quality data should be complete and fit for purpose. Data quality dimensions are the characteristics which measure the quality of data. There are six dimensions of data quality: accuracy, completeness, consistency, uniqueness, timeliness, and validity, each playing a crucial role in ensuring reliable and effective data management.

During 2024/25 MIAA reviewed data quality systems and processes in line with NHS England guidelines across our clients. This Insight highlights key themes identified from this work.

NHS England Digital helps to support organisations with data services and improving data quality. [Read more.](#)

Salary Overpayments Benchmarking Providers

360 Assurance, Audit Yorkshire and MIAA are three NHS Internal Audit consortia and we have worked collaboratively to review a broad range of providers across our constituent regions.

This report compares the salary overpayments of 35 organisations across the Midlands, Yorkshire and the North-West, being 18 acute and 15 non-acute providers and 2 ambulance services. We reviewed gross salary overpayments data for the financial years 2022/23, 2023/24 and 2024/25. The combined total of overpayments in 2024/25 was £10.5 million. [Read more.](#)

About Us:

TIAN is the collaborative network of NHS based audit and assurance providers – see www.tian.org.uk for further details. Together our members deliver assurance services to almost half of all NHS bodies across the country, as well as helping to support a range of other clients across the wider public sector. The member organisations comprising TIAN are:



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