

# NWSSP Audit Committee Part A

Tue 10 February 2026, 14:00 - 16:00

By Microsoft Teams



Meeting Chaired by Gareth Jones

## Agenda

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### 14:00 - 14:15 **1. Standard Business**

15 min

Verbal Gareth Jones, Chair

#### **1.1. Welcome and Introductions**

Verbal Gareth Jones, Chair

#### **1.2. Apologies**

Verbal Gareth Jones, Chair

No apologies have been received in advance of the meeting.

#### **1.3. Declarations of Interest**

Verbal Gareth Jones, Chair

#### **1.4. Minutes of the Meeting Held on 7 November 2025**

Decision Gareth Jones, Chair

 Draft NWSSP Audit Committee Minutes 07112025 Final.pdf (15 pages)

#### **1.5. Matters Arising**

Noting Gareth Jones, Chair

 Matters Arising 10 February 2026.pdf (3 pages)

### 14:15 - 14:45 **2. NWSSP Update**

30 min

#### **2.1. NWSSP Integrated-Medium Term Plan 2026-29**

Noting and Next Steps Rebecca Nelson, Director of Planning Performance and Informatics

This document will be circulated separately by email due to the size of the file.

 NWSSP IMTP 2026-29 slides Audit Committee.pdf (15 pages)

#### **2.2. Managing Director's Update**

Information and Noting Neil Frow, OBE, Managing Director

 NWSSP Managing Director Report AC January 2026.pdf (5 pages)

#### **2.3. Welsh Government Independent Review of NWSSP Accountability and Governance Arrangements**

Verbal Update James Quance, Assistant Director of Corporate Services

**14:45 - 14:55 3. External Audit**

10 min

**3.1. Audit Wales Update**

*Discussion/Noting* Steven Wyndham, Audit Wales

 Audit Wales update paper February 2026.pdf (2 pages)

**3.2. Results from a Pilot Data Matching Exercise on GP Patient Lists**

*Noting* Alison Ramsey, Director of Finance and Corporate Services


 Results from a pilot data matching exercise on GP patient lists.pdf (19 pages)

**14:55 - 15:25 4. Internal Audit**

30 min

**4.1. Progress Report**

*Discussion/Noting* James Johns, NWSSP Head of Internal Audit

 A&A NWSSP Audit Cttee Progress Report Feb 26.pdf (6 pages)

**4.2. Internal Audit Reports**

**4.2.1. Targeted Estate Fund**

*Discussion/Noting* Murray Gard, Auditor

 SSP-SSU-2526-16 Targeted Estate Fund - Final Report.pdf (9 pages)


**4.2.2. TrAMS Digital**

*Discussion/Noting* Martyn Lewis, Auditor IT

 NWSSP2526-15 TrAMS Digital - Final IA Report.pdf (10 pages)

**4.3. Quality Assurance Improvement Programme**

*Discussion/Noting* Simon Cookson, Director of Audit and Assurance

 QAIP Report 2024-25 Final.pdf (11 pages)

**15:25 - 15:35 5. Counter Fraud**

10 min

**5.1. Progress Update**

*Discussion/Noting* Mark Weston, Local Counter Fraud Manager

 NWSSP Q3 2025 2026 LCFS Progress Report Final.pdf (8 pages)


**15:35 - 16:00 6. Governance, Assurance and Risk**

25 min

**6.1. Governance Matters**

*Discussion/Noting* Alison Ramsey, Director of Finance and Corporate Services

 NWSSP Expenditure.pdf (7 pages)

 All Wales Contracting Expenditure Final.pdf (9 pages)

**6.2. NWSSP Risk Register**

*Discussion/Noting*

*James Quance, Assistant Director of Corporate Services*

 NWSSP Corporate Risk Register January 2026 CP.pdf (4 pages)

 Appendix 1 - NWSSP Corporate Risk Register 10 February 2026.pdf (7 pages)

### **6.3. Tracking of Audit Recommendations**

*Discussion/Noting*

*James Quance, Assistant Director of Corporate Services*


 Tracking of Audit recommendations report February 2026.pdf (2 pages)

 Appendix A Tracking of Audit Recommendations Jan 2026.pdf (2 pages)

## **16:00 - 16:00 7. Items for Information**

0 min

### **7.1. NWSSP Audit Committee Forward Plan 2026-27**

 Forward Plan of Business 2026-27.pdf (3 pages)

## **16:00 - 16:00 8. Any Other Business**

0 min

*Verbal* *Gareth Jones, Chair*

*Nothing received at the time of writing.*

## **16:00 - 16:00 9. Date and Time of Next Meeting, 28 April 2026, by Microsoft Teams**

0 min

*Verbal* *Gareth Jones, Chair*

**VELINDRE UNIVERSITY NHS TRUST AUDIT COMMITTEE FOR  
NHS WALES SHARED SERVICES PARTNERSHIP (NWSSP)**

**MINUTES OF THE MEETING HELD ON  
FRIDAY 07 NOVEMBER 2025 / 10:00-12:00  
VIA MICROSOFT TEAMS APPOINTMENT**

<b>Attendance</b>	<b>Designation</b>	
<b>Independent Members:</b>		
Gareth Jones (GJ) <i>(Chair)</i>	Chair of NWSSP Audit Committee and Independent Member	
Vicky Morris (VM)	Independent Member	
<b>In Attendance:</b>	<b>Title</b>	<b>Organisation</b>
Tracy Myhill (TM)	NWSSP Chair	NWSSP
Alison Ramsey (AR)	Director of Finance & Corporate Services	NWSSP
Andrew Strong (AS)	IT Service Manager	Audit Wales
David Butler (DB)	Audit Manager, Audit and Assurance Services	NWSSP
Gareth Heaven (GH)	Audit Manager, Audit and Assurance Services	NWSSP
James Johns (JJ)	Head of Internal Audit	NWSSP
James Quance (JQ)	Assistant Director of Corporate Services	NWSSP
Jonathan Irvine (JI)	Director of Procurement, Supply Chain, Logistics, Transport and Laundry Services	NWSSP
Linsay Payne (LP)	Deputy Director of Finance & Corporate Services	NWSSP
Mark Weston (MW)	Local Counter Fraud Specialist	NWSSP
Matthew Bunce (MB)	Executive Director of Finance	Velindre
Neil Frow (NF)	Managing Director	NWSSP
Non Gwilym (NG)	Interim Director of Corporate Governance	Velindre
Paul Beckett (PB)	Programme Lead, Finance	NWSSP
Rebecca Nelson (RN)	Director of Planning, Performance and Informatics	NWSSP
Roxann Davies (RD) <i>(in attendance Item 1.0)</i>	Corporate Services Manager	NWSSP
Simon Cookson (SC)	Director of Audit & Assurance	NWSSP
Sophie Corbett (SCo)	Deputy Head of Internal Audit	NWSSP
Steve Wyndham (SW)	Audit Lead	Audit Wales
Jillian Haynes (JH)	Secretariat	NWSSP

<b>Item</b>		<b>Action</b>
<b>1. STANDARD BUSINESS</b>		
1.1	<b>Welcome and Introductions (GJ)</b> The Chair welcomed everyone to the meeting.	
1.2	<b>Apologies (GJ)</b>	

Item		Action
	Apologies were received from David Donegan, Chief Executive Officer, Velindre and Carly Wilce, Corporate Services Manager, NWSSP.	
1.3	<p><b>Declarations of Interest (GJ)</b> No declarations of interest were presented.</p>	
1.4	<p><b>Minutes of Meeting held on 8 July 2025 (GJ)</b> GJ apologised that he has been late in submitting his comments back to the NWSSP Corporate Team, consequently a revised set of minutes had been circulated just prior to the meeting.</p> <p>The revised minutes were approved as an accurate record of the meeting, with one amendment. On page 15, GJ's comments had been summarised and the second bullet point referred to an 'Effectiveness Board'. This point should read, "The AGS had been shared with Trust officers but was not presented to the Effectiveness Review Meeting of the Board."</p>	
1.5	<p><b>Matters Arising (GJ)</b></p> <p>GJ confirmed that Members approved the closing of the actions marked as closed.</p> <p>GJ brought Action 6.1 to members' attention. AR had spoken with JI who had confirmed, as per the paper, that under current governance arrangements, All-Wales Framework Agreements (AWFAs) were established by NWSSP on behalf of each of the participating NHS Wales organisations. Each organisation would secure their respective Board's approval prior to the award of the AWFA. The contracting authority for each call off contract under the AWFA would be the individual organisation. The AWFA set the terms for the establishment of future contracts but would not be a legally binding commitment to purchase per se. The correct approval process to enter into a call off contract under an AWFA would be via each organisation's board. There was no requirement for Velindre University NHS Trust Board to also approve the agreements.</p> <p>GJ stated that the Trust Board needed clarity around those arrangements as varying perspectives were held and he requested that the action be categorised as 'pending', until the Welsh Government (WG) published the Governance and Accountability Review.</p> <p>TM agreed that the Trust and the NWSSP should continue to push for the outcome of the Governance and Accountability Review. Differing perspectives needed clarity and agreement. GJ suggested reviewing the situation at the next NWSSP Audit Committee if the outcome of the review was still awaited. In the meantime, Action 6.1 should be classified as pending.</p> <p><b>Action: JQ to amend the categorisation of Action 6.1 to pending.</b></p> <p>Other Matters Arising which were categorised as pending were discussed.</p>	<p><b>JQ</b></p>

Item		Action
	<p>Action 6.2: To present the Risk Appetite paper to the Audit Committee meeting scheduled on 15 April 2025; this action awaited the publication of the Governance and Accountability Review. NG was in the process of reviewing the Trust Risk Policy, and therefore some work was still progressing. NG and JQ had met with the Trust’s Risk and Assurance Manager. The NWSSP Risk Management Protocol had been shared to ensure alignment. NG explained the aim was to present a paper to the Trust’s Audit Committee in December.</p> <p>MB queried the tabled target dates for Actions 4.3 and 6.2. AR explained that the dates listed were the original target dates and were delayed pending the outcome of the Governance Review.</p> <p>Regarding Action 4.3: Draft Internal Audit Annual Plan and Charter 2025-26, JJ suggested that February 2026 would be the more appropriate date, as the documents would be reviewed following publication of the Governance Review. GJ agreed.</p> <p>GJ noted that Action 1.5 related to Action 6.2 and suggested this action should also have the same target date; NF agreed.</p> <p><b>Action: GJ instructed that the target date for Actions 4.3, 6.2 and 1.5 be amended to 10 February 2026, which was the date of the next Audit Committee.</b></p> <p>GJ referred to Action 4.3.4: Contract Management Final Advisory Report. AR confirmed that SC and JI had attended the October Directors of Finance meeting to present the findings of the IA report and also the approach to strengthen contract management arrangements across all NHS organisations. JI had agreed to present to the Trust’s Board and executives at MB’s request, covering compliance, contracting and procurement issues. JI reiterated that a joint approach was required to strengthen overall arrangements with responsibilities sitting with Procurement Services and within individual organisations.</p> <p>GJ asked if JI was proposing to present to other Shared Services Partnership Committee (SSPC) members; JI replied that he was able to do so and would be guided by the Chair. NF stated that NWSSP would support organisations requiring a bespoke response but the reports from SC and his team showed common themes.</p>	JQ
<b>2. NWSSP Update</b>		
2.1	<p><b>Managing Director’s Report (NF)</b></p> <p>NF summarised his report for members, acknowledging that the outcome of the Governance and Accountability Review was still awaited.</p> <p><u>Finance</u>: NF stated that the financial situation was very challenging with deficit positions reported across most of the Health Boards. He was</p>	

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	<p>confident that the NWSSP forecast would break even however, and that savings could be released back to organisations in 2025-26.</p> <p>A year-to-date surplus of £3.102m to Month 6 had been recorded which related largely to vacancies.</p> <p>There were challenges for NHS organisations in terms of the Welsh Risk Pool pressures and the risk share. AR and Mark Harris had updated the Chief Executives' meeting and discussed cost mitigation, as large pressures were forecast into future years. Further discussion with organisations would be scheduled.</p> <p><u>Transforming Access to Medicines Service</u></p> <p><u>South Wales Radiopharmacy:</u> enabling works at the IP5 site had begun on 3 February 2025. The cleanroom contractor started on site on 23 June and it was anticipated that the physical build and equipping would be completed by the end of November, rather than September, but NF reported that the build was progressing well. April was still the expected opening date. Contractor validation was due for completion by December 2025.</p> <p><u>South East Hub:</u> the Outline Business Case (OBC) version 1.1 had been approved by the SSPC on 17 July and all Health Board/Trust internal governance was completed by 31 July. The Cabinet Secretary for Health and Social Care had approved the OBC version 1.1 on 1 September. Fees for the detailed design of the facility and development of the Full Business Case (FBC) had been approved and a funding letter had been received from WG which would allow development of the FBC for SSPC approval. NF was hoping that the FBC would be signed off prior to the election. NF stated that work would begin imminently with the contractor around the detailed design with a Purchase Order (PO) being issued the following week. The outcome of the isolator tender and related IT systems were being progressed.</p> <p><u>North Wales Hub:</u> discussions had begun with Betsi Cadwaladr University Health Board (BCUHB) on the options available in the North, with a view to accelerating delivery of TrAMs by repurposing the existing infrastructure. Executives were keen to expedite the process and NF planned to meet with the Chief Executive later that day. This plan would deliver a Regional Hub and would address patient safety and service resilience concerns, particularly in relation to the production of systemic anti-cancer therapies. BCUHB have been developing the model around organising their nuclear medicine.</p> <p><u>South West Hub:</u> six sites had been ranked by a workshop of stakeholders from Hywel Dda University Health Board (HDUHB), Swansea Bay University Health Board (SBUHB) and the NWSSP TrAMS Project and Programme Teams, based on suitable localities. NF reported that the market was competitive and swift action was needed to secure the preferred location. Negotiations with vendors were ongoing to establish the option of early acquisition. It was hoped a bid could be submitted for fees, with a view to</p>	

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	<p>developing an OBC for the Hub in early 2026/27. SBUHB and HDUHB were keen to progress the TrAMS programme in their area.</p> <p>GJ had concerns around the timeline pressure, as he expected the FBC to be presented to the Trust Board in January; he queried when the pre-election period began. NF stated that the election was on 7 May and pre-election period usually approximately 6 weeks prior. Regarding the time challenge, NF reported that a Clinical Group meeting was being held that day with members of Velindre Trust and Cardiff and Vale University Health Board (CAVUHB) to agree validation of outstanding planning assumptions for the South East Hub and the new Velindre Cancer Centre (nVCC). An agreement would hopefully be reached and work could begin. NF advised that timelines would be tight. The Chief Executives Group had recently received an update on the TrAMS Programme to underline the importance of moving the FBC forward at pace. In the South East especially, there was a challenge with separate units closing and staffing shortages, and to alleviate the pressures, staff were being transferred from Cwm Taf Morgannwg University Health Board (CTMUHB) and Aneurin Bevan University Health Board (ABUHB).</p> <p>MB was receiving live messages from the Clinical Group meeting referred to above and he reported that all seemed positive regarding the agreement to inform the content of the FBC.</p> <p>GJ appreciated the efforts to adhere to the original timeline and felt this was crucial. NF stated that as well as SSPC members' approval, there were four NHS organisational boards in the South East that also needed to sign it off and he predicted timing challenges with their meeting dates.</p> <p><u>NHS Wales Influenza Vaccination Programme</u>: the programme had progressed very well. Around 96% of the 996K vaccinations had been delivered to 1,700 sites across Wales. All the products had been received at IP5. WG had requested an extension of the contract into next year's delivery and NF would be asking the Trust to sign off the purchase order for the product.</p> <p>The NWSSP's Deputy Head of Clinical Logistics and Production Lead had been interviewed by ITV to understand NWSSP's involvement in the flu vaccine programme at IP5 in Newport. Expertise in delivering the programme through an All Wales centralised approach would save NHS Wales around £3m.</p> <p>Deliveries for this year's Covid vaccination programme (around 400K) had begun to arrive at destination sites in early October.</p> <p><u>Laundry Service</u>: NF reported that three capital schemes had been completed in the period with no disruption to the supply of linen to customers. A further five capital schemes were in process. A change in shift pattern had been implemented at Greenvale, to align with equipment capacity and service demand; the site would operate five days a week for</p>	

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	<p>eleven hours. The aim was to eliminate overtime and reduce demands on staff and equipment.</p> <p><u>Primary Care and Medical Examiners' Service</u>: following the successful launch of the Primary Care Workforce Intelligence System, work continued with stakeholders to enhance user experience. NF had written to the Welsh Government to outline the Medical Examiner Service plan to manage winter surges and increase capacity which had subsequently been integrated. Administration support had been increased. The Schedule 5 Notice previously issued by a Coroner in North Wales had been revoked. NG offered support with Schedule 5 issues and stated that discussions were in hand with JQ.</p> <p><u>Accommodation Update</u>: NF reported that the Welsh Ambulance Services NHS Trust (WAST) would move into one of the Swansea sites and would also relocate to the top floor of Matrix House. NWSSP would continue to cover rent and maintenance until March 2026, after which WAST would assume responsibility for dilapidations. The lease transfer would be formalised via a Deed of Assignment from 25 March 2026.</p> <p><u>Personal Protective Equipment (PPE)</u>: NF reported that AR and JI had made strides into PPE and a project group had been established to implement procurement, storage and distribution arrangements. Stocks costing around £2.5m would be secured and discussions were ongoing with WG regarding funding and PPE resilience. It was expected that the PPE Service Level Agreement would be presented to the SSPC in November.</p> <p><u>Decarbonisation</u>: proposals for projects at Matrix House and Denbigh Stores were progressing. The updated business case for investment in the roof overlay at IP5 was awaiting WG approval, this would then lay the foundation for investment in roof-mounted photovoltaic (PV) in future years.</p> <p>NWSSP continued to support the national Decarbonisation Strategic Delivery Plan. The WG had awarded NWSSP green status for adaptation and green/amber status for decarbonisation under the Health and Social Care Climate Emergency National Programme. The transfer to electric fleet vehicles and increased uptake of the salary sacrifice electric vehicle scheme were notable successes of the Climate Action Partnership Team. The Climate Partnership Action Team, and NWSSP Payroll Services were also amongst those shortlisted in the Shared Services Forum UK Future Vision Awards 2025, as well as an individual in the Health and Wellbeing category.</p> <p>The Committee <b>NOTED</b> the Managing Director's Report.</p>	
<b>3. EXTERNAL AUDIT</b>		
3.1	<p><b>Audit Wales Management Letter 2024-25 (SW)</b></p> <p>SW reported a positive result for the Management Letter for the second year in succession. Audit Wales provided assurance on material issues to NHS</p>	

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	<p>audit teams. The key financial processes were materially sound for 2024/25. There were no concerns and he provided clean assurances to external audit colleagues of other NHS entities with no recommendations.</p> <p>MB queried the grammar of paragraph 6 on page 4 which read: 'Our work did not identify any issues that prevented auditors relying on services provided by NHS Wales Shared Services Partnership' and felt it should read: 'Our work did not identify any issues that prevented NHS body auditors relying on key controls within NHS Wales Shared Services Partnership.'</p> <p>He suggested that the original text implied that Audit Wales relied on NWSSP services to provide an opinion. SW agreed and GJ asked for an amendment to the text.</p> <p><b>Action: SW to amend the wording of the Management Letter.</b></p> <p>The Committee <b>NOTED</b> the Management Letter subject to the one amendment highlighted and Members were pleased to receive the positive report.</p>	<b>SW</b>
3.2	<p><b>Audit Wales Update (SW)</b></p> <p>Further to his report, SW stated that the NHS audit deadlines had been agreed for the following year and were the same as 2025/26, so the deadline was 30 June for certification purposes.</p> <p>The Committee <b>NOTED</b> the Audit Wales Update Report.</p>	
3.3	<p><b>National Fraud Initiative Update (SW)</b></p> <p>SW explained that the National Fraud Initiative (NFI) was a biennial UK-wide counter fraud exercise detecting and preventing fraud by electronically matching data sets. He had produced a briefing paper which had been presented to Audit Committees of all NFI participants in Wales. It set out the 2024/25 NFI exercise, provided information to committees and showed the volumes and types of local matches which would be followed up. There were payroll matches to investigate for the NWSSP. The twelve NHS organisations would work with the NWSSP to investigate the matches which had been flagged up for attention. The work lay with MW to some extent as an ongoing task. MW explained that the matches were given a percentage rating used to prioritise the cases and there were some cases under criminal investigation. MW would investigate further and had met with Nick Raynor.</p> <p>VM noted that nearly 85% of the 439K matches belonged to unitary authorities and asked how that would be managed. SW stated that the relevant bodies would risk assess the magnitude and the risk of fraud and determine the resources they would allocate.</p> <p>Regarding the health related cases, GJ asked MW to what extent they were controlled within NWSSP and asked if the ultimate responsibility lay with the NWSSP. MW explained that may not be the case as each health body would</p>	

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	<p>have their own data set and the payroll matches would relate to staff within their organisation. He gave the example of a person working at two sites: the check would be to ensure that they declared the second employment and, as part of this check, sickness/leave dates would be compared.</p> <p>GJ referenced paragraph 17 on page 5 and asked who was the 'NFI Senior Responsible Officer' and the 'NFI Key Contact' and asked if it was the same contacts for the NWSSP and the Trust. AR explained she took responsibility for the NWSSP processes and MB represented the Trust.</p> <p>He also enquired how to check the governance was sufficient for the required purpose. AR replied that Peter Curran, the Audit Committee Chair at WAST and the Audit Committee representative on the Counter Fraud Steering Group (CFSG), had asked Nick Raynor from Audit Wales to share the NFI report he had presented to the Counter Fraud Steering Group (CFSG) with local audit committees to address this point, hence the report being included on the agenda today.</p> <p>SW stated that the approach had been introduced this year and had proven to be a significant benefit UK-wide, raising the profile of the process.</p> <p>The Committee <b>NOTED</b> the National Fraud Initiative Update.</p>	
3.4	<p><b>Audit Wales Nationally Hosted NHS IT Systems Report (AS)</b></p> <p>AS referred members to page 65. The scope of the work could be found on page 4 - evaluation of IT controls over systems for which the NWSSP is responsible.</p> <p>Page 3 reported that the IT controls examined, assured Audit Wales that the financial values produced by the systems were likely to be free from material misstatement in 2024/25, although some controls could be strengthened. Page 14 included the management response and prior year recommendations which were noted as very good.</p> <p>The recommendations on page 12 included:</p> <ol style="list-style-type: none"> <li>1) amending the prescription pricing IT disaster recovery plan to require an annual test rather than a test every other year, and</li> <li>2) strengthen password requirements for the Oracle ledger system.</li> </ol> <p>The recommendations had been implemented.</p> <p>GJ asked whether the recommendations in Appendix 1 had been accepted as shown in column 5 of the report. AS confirmed this to be the case.</p> <p>The Committee <b>NOTED</b> the Nationally Hosted NHS IT Systems Report.</p>	
<b>4. INTERNAL AUDIT</b>		

Item		Action
4.1	<p><b>Progress Update (JJ)</b></p> <p>JJ presented the highlights of the progress report. There had been four audits finalised in the period each having a positive outcome, as itemised below. Two audits were in relation to national systems and were significant pieces of work. JJ reported that the workplan was progressing well.</p> <p>GJ enquired around the TrAMS Digital audit which had also been scheduled. JJ stated that while the draft report had been prepared and he was hoping to complete it for the meeting, certain items required further discussion.</p> <p>GJ noted the audit list shown in Appendix A and asked JJ if it was in hand. JJ was satisfied with the progress and explained that some audits had been moved earlier in the year.</p> <p>The Committee <b>NOTED</b> the Progress Report.</p>	
4.2	<p><b>Internal Audit Reports (SCo)</b></p> <p>The following Internal Audit Reports were presented to the Committee:</p>	
4.2.1	<p><b>Primary Care Services General Ophthalmic Services (SCo)</b></p> <p>SCo presented the Primary Care Services (PCS) General Ophthalmic Services Internal Audit Report which reviewed controls for administering payments to ophthalmic contractors processed by PCS. Applications to the list had been found to be processed promptly and accurately with no significant issues identified. One improvement to the application checklist was noted which had since been actioned. Payments were supported by documentation and processed in line with the statement of financial entitlement. Substantial assurance was awarded overall.</p> <p>VM stated it was satisfying to see such a good outcome. TM agreed.</p> <p>GJ referred members to page 3 regarding the overseas police check and he queried the wording 'relatively low risk on the basis that the applicant can refuse if they are unable to obtain an overseas criminal record check from their home country'. He asked if the individual would drop out of the process if this was the case. SCo advised that there would be no consequences if the individual could not return to their home country to obtain the document. It was regarded as a low risk however, because there were very specific circumstances in which the check would be required. Audit had attempted to extend the sample to determine the risk but had found no similar circumstances. GJ also noted use of the word 'attempted', implying that audit colleagues had given up trying to obtain evidence. SCo stated that the list of new contractors would have been sampled as not every circumstance could be checked but nothing of concern was found.</p> <p>GJ referred members to the paragraph entitled 'Overview' and noted that contractors submitted claims for reimbursement of services provided, via a suite of paper based forms which were manually entered onto the system. He asked if this was labour intensive and whether there were any plans to</p>	

Item		Action
	<p>digitalise the process. SCO believed there were plans in hand but it was not something that NWSSP would control.</p> <p>The Committee <b>NOTED</b> the Primary Care Services General Ophthalmic Services Internal Audit Report.</p>	
4.2.2	<p><b>Accounts Payable (SCo)</b>  SCo presented the Accounts Payable audit report, which focused on key systems and controls. Accuracy of invoice processing, supply and master file amendments were confirmed. Three findings required management action and two had since been implemented. New data analytics software had been installed to analyse Oracle payments during the period April 2024 to June 2025, to identify potential duplicates that might not have been previously detected. A small number of duplicates were detected and while Accounts Payable had detected half of them, a further £19K was identified, relating to some staff training issues rather than a widespread control failure. Reasonable assurance was awarded.</p> <p>The Committee <b>NOTED</b> the Accounts Payable Internal Audit Report.</p>	
4.2.3	<p><b>Risk Management (GH)</b>  GH presented on the adequacy of risk management arrangements in NWSSP. The organisation’s established management framework and supporting documents were in place. The majority of local risk registers had been embedded across the organisation. There was evidence of regular scrutiny of risk entries at both service and corporate level, with escalation of significant risks. Two findings were identified, one around instances of incomplete or unclear risk entries within laundry services and some instances were found where risks on the corporate risk register had met the target but remained as a risk for action. Overall, a reasonable assurance was awarded.</p> <p>NG stated that she and JQ would review risk procedures once the work was completed on the Trust’s policy, as well as refreshing other risk documentation.</p> <p>GJ noted on the second finding under ‘Service Level Risk Registers’ there were 176 risk entries regarding Laundry Services which had been classified as a high priority. He asked if that was due to the new laundry systems’ settling in process. AR agreed that was an element as the inherited service was below expected standards and an initial health and safety risk assessment had highlighted several issues. The maturity of the services’ risk register was evolving. JQ added that there was still work to be done, but reassured the Committee that the more significant risks in Laundries relate to Health and Safety and there are compensating arrangements in place with the Health and Safety team working well with laundry management and monitored by the All Wales Health and Safety Group in NWSSP.</p> <p>The Committee <b>NOTED</b> the Risk Management Internal Audit Report.</p>	

Item		Action
4.2.4	<p><b>RadioPharmacy Capital (DB)</b></p> <p>DB presented the above audit report which evaluated the progression of plans to deliver a South East Wales unit. This first review would analyse the project initiation design and the second would cover the construction phase. Enabling works had been completed in June and the main build was planned to complete in November/December.</p> <p>A mix of reasonable and substantial assurance was determined in all five aspects of project controls. Key matters arising during the audit included the need to confirm receipt of a parent company guarantee from the ultimate parent and costed risk register and enhanced budgetary monitoring reporting, which had been actioned subsequent to audit field work. A reasonable assurance has been determined overall.</p> <p>AR welcomed the outcome of report and assurance, given the many frustrations experienced with the project including the delay from the planning authority. NWSSP had moved as quickly as possible to establish Radiopharmacy as a separate project from the South East Trams Hub following the closure of Radiopharmacy in CAVUHB. There were constructive points to take on board in the report.</p> <p>GJ referenced page 12, item 6, around the parent company guarantee. The management action had been to ask for the parent company guarantee from the ultimate holding/parent company and the report stated that it had been requested. GJ noted however, that it should be obtained rather than just requested. PB confirmed that at the time of writing it had been requested and had since been received.</p> <p>A positive outcome had been secured and therefore reasonable assurance had been awarded.</p> <p>The Committee <b>NOTED</b> the RadioPharmacy Capital Internal Audit Report.</p>	
<b>5. Counter Fraud</b>		
5.1	<p><b>Progress Update (MW)</b></p> <p>MW presented the Counter Fraud Progress Report for quarter 2: July-September 2025.</p> <p>Statistics showed the proactive/reactive activity comparison within the 96.5 days worked. One fraud awareness session had been completed for starters. The majority of staff had already completed the course. E-learning statistics were decreasing for the same reason. Other activities included a fraud awareness session to senior leaders around the new offence of 'Failure to Prevent Fraud'. This was a new criminal offence created by the Economic Crime and Corporate Transparency Act 2023 as of 1 September. It concerned the commercial sector and also covered the public sector and the NHS. There were already compliance procedures in place.</p>	

Item		Action
	<p>The newsletter had been forwarded, covering phishing and other crimes. There were six new case referrals in the last quarter, making eleven in total and two had since been closed. There was one active case around NFI as discussed earlier in the meeting.</p> <p>VM enquired if the training figures were rolling and noted that the figures were lower this year. MW explained that the figures were poor a year ago but there had been very good progress made over the last year. He agreed that a more useful representation would show the percentage of staff who had completed the training. AR had encouraged managers to ensure staff complete the fraud awareness training. AR added that the Senior Leadership Group (SLG) reviewed the monthly statistics.</p> <p>GJ asked MW if he thought the 210 workdays as outlined in the plan would be used in full. MW explained that the recent summer season included annual leave and that the year would even itself out as planned.</p> <p>The Committee <b>NOTED</b> the Progress Update.</p>	

**6. GOVERNANCE, ASSURANCE AND RISK**

6.1	<p><b>2025-28 Integrated Medium Term Plan (RN)</b></p> <p>RN presented the three year Integrated Medium Term Plan (IMTP) which would run from April 2025 to March 2028 and had been submitted to the Welsh Government in March 2025.</p> <p>There were two pieces of guidance and instruction from WG which determined the content of the Integrated Medium Term Plan: the planning framework and the financial allocation letter.</p> <p>A letter had been received from the Cabinet Secretary in July with early indications of his priorities. The letter focused on tackling waiting lists, improvements, patient flow and enhancing women's health. A new NHS Performance and Improvement organisation had been set up with a new direction. RN summarised the key priorities for NWSSP for 2025-26.</p> <p>NWSSP had a balanced financial plan although there were risks, which have needed to be carefully managed. The IMTP was approved by the SSPC in February and a WG letter received in July confirmed the IMTP was satisfactory. Quarterly divisional meetings allowed directors the opportunity to monitor progress and discuss any risks and opportunities associated with objectives. A quarterly progress report is presented to the SSPC and then submitted to the WG.</p> <p>RN presented the timeline for delivery of the next IMTP. For 2026-2029 it is anticipated that, the Planning Framework and Allocation Letter would be published around 30 November.</p> <p>In reality, planning began before guidance was received. The divisions had submitted their plans in accordance with the timetable and the process had</p>	
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Item		Action
	<p>begun to ensure that the plans were viable and financially sustainable. NWSSP needs to demonstrate that the IMTP meets the needs of NWSSP customers. The process began with the SSPC's development day in October. RN also held quarterly review meetings with every health organisation with Directors of Finance and Workforce to ensure alignment. AR stated that productive discussions had been held at the Autumn Committee Development Day in terms of what more NWSSP could do to help support the wider system pressures in the near future.</p> <p>Initial messages would be shared with SSPC the following week, with the SLG due to receive the draft plan in December. The SSPC would consider the IMTP for approval in January.</p> <p>NG reminded members that although Lauren Fear had attended the Autumn Committee Development Day for Velindre, Carl James was the Executive Director on the SSPC and she would ensure that he was aware of the presentations.</p> <p>VM asked if members could be forwarded a copy of the presentations.</p> <p><b>Action: RN/JQ to forward members a copy of the IMTP presentation.</b></p> <p>The Committee <b>NOTED</b> the 2025-28 Integrated Medium Term Plan update.</p>	<p><b>RN/JQ</b></p>
6.2	<p><b>Losses and Special Payments (LP)</b></p> <p>LP presented the above report which covered 1 April to 30 September. It excluded bad debt write off. Total losses for the six month period were £631K and £146K of that amount related to stores and primarily linked to slow moving or obsolete stock. This was consistent with the report submitted for 2024/25. There was no income expense in the financial year and no items in excess of £50K needing WG approval.</p> <p>AR continued that losses would be reported twice a year to the Committee. AR highlighted the COT3 agreements explaining the Remuneration Committee would already have had the opportunity to consider these in more detail.</p> <p>VM asked if there was work being done to reduce losses and whether any improvements had been made. AR suggested including trend analysis in future reports and advised that there would always be losses on stock in the form of write off but ways to make the system flow more effectively would always be sought. JI added that there was a live management system operating within the warehouse and stock would be used on a 'first in, first out' basis. He advised that PPE stock levels would be maintained as instructed by the Welsh Government. Expired stock would need to be written off if no further pandemic crises were experienced.</p> <p>NF offered an example around operational resilience. The NWSSP had purchased a range of drugs used across health boards, which would be held on behalf of NHS Wales. A new system had been implemented for the</p>	

Item		Action
	<p>stockpiles of these 'key' drugs. The NWSSP had agreed with health boards to issue the drugs on a regular basis, so that there would be no stock write-off issues. The first cycle had just completed; the controlled drugs were issued and then repurchased reducing wastage. NF estimated around £1m worth of drugs was held by NWSSP.</p> <p>VM thanked LP for making refinements to the reports as suggested as this would be helpful.</p> <p><b>Action: LP to include a trend analysis in future reporting conveying progress around loss management.</b></p> <p>MB was concerned about issues around recharging Single Lead Employer (SLE) settlement costs and wanted to ensure SW and LP were alert to the situation. He also enquired whether the case involving around £10K had been presented to the Remuneration Committee and whether it was still pending. LP stated that it would have been presented to the committee in September had it not been cancelled; GJ advised that it was to be rescheduled for the near future. MB advised that costs would be recharged from the Trust's accounts and he would follow up the issues offline. GJ agreed.</p> <p><b>Action: MB and LP to discuss the recharging methods of the individual payments offline.</b></p> <p>The Committee <b>NOTED</b> the Losses and Special Payments Report.</p>	<p><b>LP</b></p> <p><b>MB/LP</b></p>
6.3	<p><b>Governance Matters (AR)</b></p> <p>AR explained that the contracting activity table could be split into two sections: work undertaken within NWSSP and the contracts which JI managed on behalf of the wider NHS. There were no questions from members.</p> <p>The Committee <b>NOTED</b> the Governance Matters Report.</p>	
6.4	<p><b>NWSSP Corporate Risk Register (JQ)</b></p> <p>JQ stated that two risks had been added and two were complete.</p> <p>GJ referred to page 2 of the NWSSP Corporate Risk Register, item A4b, regarding disruption of the supply chain. GJ noted that it stated that 'no new actions were planned at this time' but the risk had been graded at 20. GJ asked if there was anything NWSSP could be doing to mitigate the 20. JI advised that the risk was being monitored but there were limited opportunities for mitigation as the NWSSP was contracting with mainly global manufacturers, and in this way, it was subject to geo-political forces. He advised that occasionally contracts were revoked as suppliers were no longer in a position to supply the product. The team would in those circumstances reallocate the contract to another manufacturer. A stockpile of critical products had been introduced to support anticipated disruptions.</p>	

Item		Action
	<p>JI felt it important to retain the risk on the register as the global position could deteriorate at any time, for example, with issues surrounding USA tariffs, etc.</p> <p>VM noted that much had been disclosed regarding the pharmaceutical controls and mitigations during the meeting, and she suggested that the report could be enhanced with similar detail, for example, regular monitoring of stock was a solution but no detail had been shared on how this could be performed via the report. She suggested that the report be enhanced to include such information.</p> <p>VM noted Risk A16 with regard to student nurses and suggested that the description gave context but without the detail of controls/mitigations. She suggested that specific details could be included. JQ agreed this would be possible.</p> <p><b>Action: JQ to include more detail to the specified items in the NWSSP Corporate Risk Register.</b></p> <p>The Committee <b>NOTED</b> the NWSSP Corporate Risk Register.</p>	<b>JQ</b>
6.5	<p><b>Tracking of Audit Recommendations (JQ)</b></p> <p>JQ stated that no recommendations were showing as overdue. Item 5 on page 2 was being closed as the disaster recovery exercise had been successful when tested during the weekend of 15 August.</p> <p>VM commended the result of 117 actions with no actions overdue. GJ agreed and asked if actions were still being tracked manually. JQ confirmed that they were manually managed.</p> <p>The Committee <b>NOTED</b> the Tracking of Audit Recommendations Report.</p>	
<b>7. ITEMS FOR INFORMATION</b>		
7.1 / 7.2	<p>The Committee received the following items for information:</p> <ul style="list-style-type: none"> <li>• NWSSP Annual Review 2025-26</li> <li>• NWSSP Audit Committee Forward Plan 2025-26</li> </ul>	
<b>8. ANY OTHER BUSINESS</b>		
8.1	There were no items to be discussed under Any Other Business.	
<b>9. DATE/TIME OF NEXT MEETING</b>		
9.1	The next meeting would be held on Tuesday, 10 February 2026 at 14:00-16:00, via Microsoft Teams.	

**Matters Arising**

<b>Actions arising from the meeting held on 7 November 2025</b>			<b>Action by</b>	
6.2	JQ	<p><b>Corporate Risk Register</b> <i>To present the Risk Appetite paper that was developed and agreed by the Shared Services Partnership Committee, to the Audit Committee meeting scheduled on 15 April 2025.</i></p>	<p><b>To be taken forward through implementation of Governance Review recommendations</b> This action has been superseded by the Welsh Government Accountability and Governance Review which has now been published and the recommendations will be implemented in coming months.</p>	<p>Dependent upon timetable for implementation of Governance Review recommendations - to be confirmed when Welsh Government implementation group meets.</p>
1.5	JQ/NG	<p><b>Matters Arising</b> <i>To amend the classification of Action 6.2 to amber. The Interim Director of Corporate Governance at Velindre NHS Trust, will liaise with NWSSP's Assistant Director for Corporate Services to discuss the Trust's risk policy review to ensure alignment.</i></p>	<p><b>To be taken forward through implementation of Governance Review recommendations</b> See above – the interface between Trust policies and NWSSP procedures will be worked through during the implementation of the Governance Review recommendations.</p>	
4.3	SC	<p><b>Draft Internal Audit Annual Plan and Charter 2025/26</b> <i>The Chair directed that a note be added to the 2025/26 Annual Internal Audit Plan to inform readers that it may be subject to changes following the governance review, and that the Charter would also be updated accordingly.</i></p>	<p><b>To be taken forward through implementation of Governance Review recommendations</b> The delivery of the 2025/26 Internal Audit Plan is advanced. The actions resulting from the Governance Review will take effect from the 2026/27 financial year and as such any changes will be reflected in the 2026/27 Internal Audit Plan.</p>	
6.1	AR	<p><b>Governance Matters</b> <i>Discussion took place on the arrangements surrounding Framework Agreements in general terms, using the example of the Agency Framework Agreement reported to the Committee in the Governance Matters report in May 2025.</i></p> <p><i>To revert to the Audit Committee in July 2025 with assurance surrounding the Agency Framework Agreement.</i></p>	<p><b>To be taken forward through implementation of Governance Review recommendations</b> Assurance provided to the July 2025 meeting that the All-Wales Agency Framework Agreement had followed the appropriate governance process.</p> <p>A meeting was held between AR and GJ prior to the previous Committee session.</p>	

			The Trust has expressed a strong desire for clarity regarding the All-Wales contracting arrangements. It was agreed that this matter arising would be updated and marked as pending, subject to the outcome of the Welsh Government's review of Accountability and Governance review.	
3.1	<b>SW</b>	<b>NWSSP Audit Wales Management Letter 2024-25</b> <i>To update of paragraph 6 on page 4 of the management letter to replace the current wording:</i>  <i>"Our work did not identify any issues that prevented auditors relying on services provided by NHS Wales Shared Services Partnership"</i> <i>with:</i> <i>"Our work did not identify any issues that prevented NHS body auditors relying on key controls within NHS Wales Shared Services Partnership."</i>	<b>Complete</b> Report has been updated with the suggested wording as agreed.	<b>10 February 2026</b>
6.1	<b>CW</b>	<b>2025-28 Integrated Medium-Term Plan</b> <i>To circulate the IMTP slides presented at the meeting to the group.</i>	<b>Complete</b> Circulated to all attendees by email on 3 December 2025.	<b>10 February 2026</b>
6.2	<b>LP</b>	<b>Losses and Special Payments</b> <i>To meet with MB to discuss the recharging methods of individual payments offline.</i>	<b>Complete</b> The Deputy Director of Finance and Corporate Services has consulted with other NHS organisations employing staff under the SLE model about reporting losses and special payments related to costs recharged by NWSSP. All parties agreed to revised arrangements. AW supported reporting losses on a net basis, with additional transparency provided through narrative disclosures in the accounts. NWSSP will implement this and liaise with the Velindre accounts team. LP is awaiting clarification from the Welsh Government finance team on whether the accounts completion template requires	<b>10 February 2026</b>

			amendment. These updates have been communicated to MB.	
6.4	<b>JQ</b>	<b>NWSSP Corporate Risk Register</b> <i>To include additional detailed descriptions of the specific controls and mitigation measures in place for managing risks A16 and A4b.</i>	<b>Complete</b> The NWSSP Corporate Risk Register was updated in December to reflect changes to risks A16 and A4b. These updates, together with the results of further review of the Register are incorporated into the version of the register presented to the Audit Committee.	<b>10 February 2026</b>
6.2	<b>LP</b>	<b>Losses and Special Payments</b> <i>To include a trend analysis in future reporting conveying progress around loss management.</i>	<b>Not Yet Due</b> Next losses report is scheduled for April 2026.	<b>April 2026</b>

# NWSSP IMTP 2026-2029

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# Background and Approach

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The Welsh Government require NHS organisations to prepare an IMTP for 2026-2029 in line with the NHS Wales Planning Framework published in late December 2025.



The Ministerial Priorities for 2026-2029 were targeted primarily at clinical services delivered by Health Boards. However, the Framework required NWSSP to demonstrate how we align our plan to support Health Boards to deliver against these priorities.



The financial allocation letter for 2026-2027 was published by the Welsh Government in late December and our financial plan is in the reflects this.



The draft IMTP was approved by SSPC in January 2026, subject to any changes/updates received by 8 Feb.

Our IMTP has been developed in collaboration with all our divisions who have written underpinning divisional plans for the next three years.

Divisional plans were shared across divisions where synergies were identified.

Divisional Objectives have been discussed at the recent divisional quarterly performance reviews as well as individual touch point meetings with our Divisional Directors.

Furthermore, during recent health organisation performance reviews, we have inquired about the priorities of the organisation.

## Finance

- We are submitting a balanced financial plan for 2026-29. To achieve this, we need to manage pressures of £8.803m in 2026/27.
- Delivery of the financial plan will be challenging and there are several significant financial risks to be managed to achieve this aim. Notable risks include Radiopharmacy, TrAMs, the Future Workforce solution, digital upgrades in Primary Care, E-prescribing and the Oracle Financial Management System development — alongside inflation and National Insurance funding shortfalls.
- Welsh Risk Pool – The indicative Welsh Government allocation is £109m and any in-year expenditure over and above the allocation, the risk share model will be applied, which for 2026-27 is currently estimated to be £162m. We will be working with NHSP&I and reviewing the timing of settlement dates and values during the year.

## Equality Integrated Impact Assessment

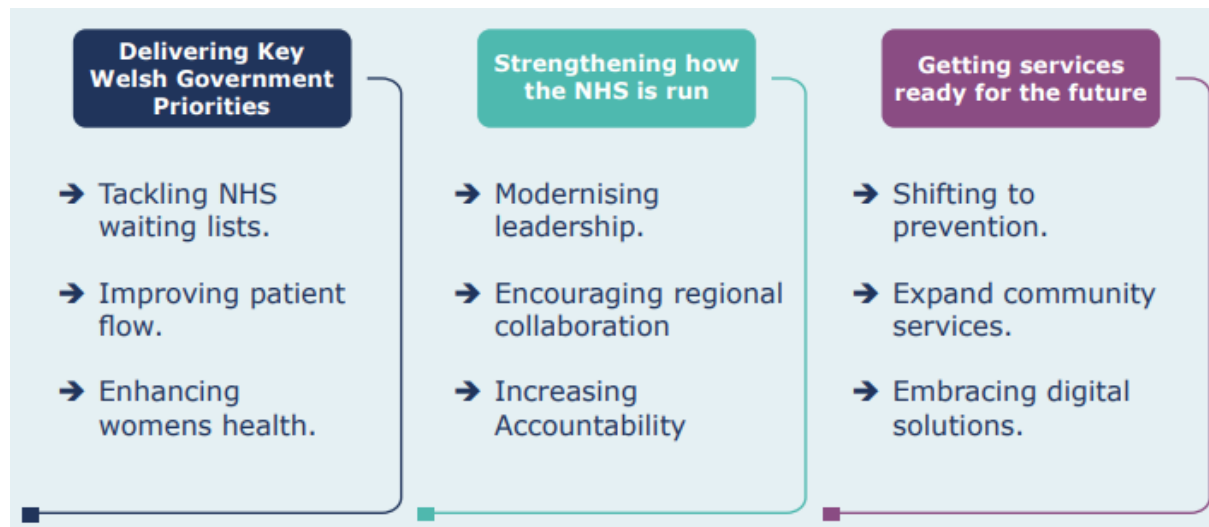
- An Equality Integrated Impact Assessment (EQIIA) has been completed alongside the development of the IMTP. The team have worked closely with divisions to provide an assessment that will be reviewed by the NWSSP EQIIA Panel once the final publication is completed.

# Strategic Priorities, Improving Performance Together Priorities and Key Themes

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Our approach has been similar to previous years, with all of our divisions collaborating to develop a three-year plan for their respective service areas and aligning it with Ministerial Priorities, health organisation priorities, Ministerial Action Group recommendations and our strategic objectives.



## Digital Transformation and Innovation.

- We recognise the transformative potential of digital technologies in improving service quality, efficiency, and the experiences of both our staff and our partners across NHS Wales. Building on our innovation programmes and strengthened digital capabilities, we will continue to modernise our systems, expand automation, and harness data-driven insight to support better decision-making. Our focus for 2026–27 will be on delivering solutions that are user-centred, enabling NWSSP to operate with greater agility, responsiveness and value for our partners.

## Workforce Development, Leadership & Culture.

- We are committed to developing a confident, skilled and compassionate workforce that is empowered to lead change and deliver high-quality services. Through our People Plan and continued investment in leadership development, talent pipelines and inclusive workplace culture, we will support our people to thrive and realise their potential. Strengthening engagement, promoting learning, and embedding compassionate and inclusive leadership will help us build a resilient workforce aligned to the needs of NHS Wales.

## Operational Efficiency & Service Modernisation.

- NWSSP will continue to modernise services and streamline processes to deliver greater value, improve performance and increase consistency across Wales. We remain committed to a balanced budget. By reducing unwarranted variation, embracing digital tools and optimising workflows, we will release time, capacity and resources to better support our partners. Our focus on continuous improvement and evidence-based decision-making will ensure that our services remain efficient, responsive and aligned to national priorities.

## Sustainability, Decarbonisation & Resilience.

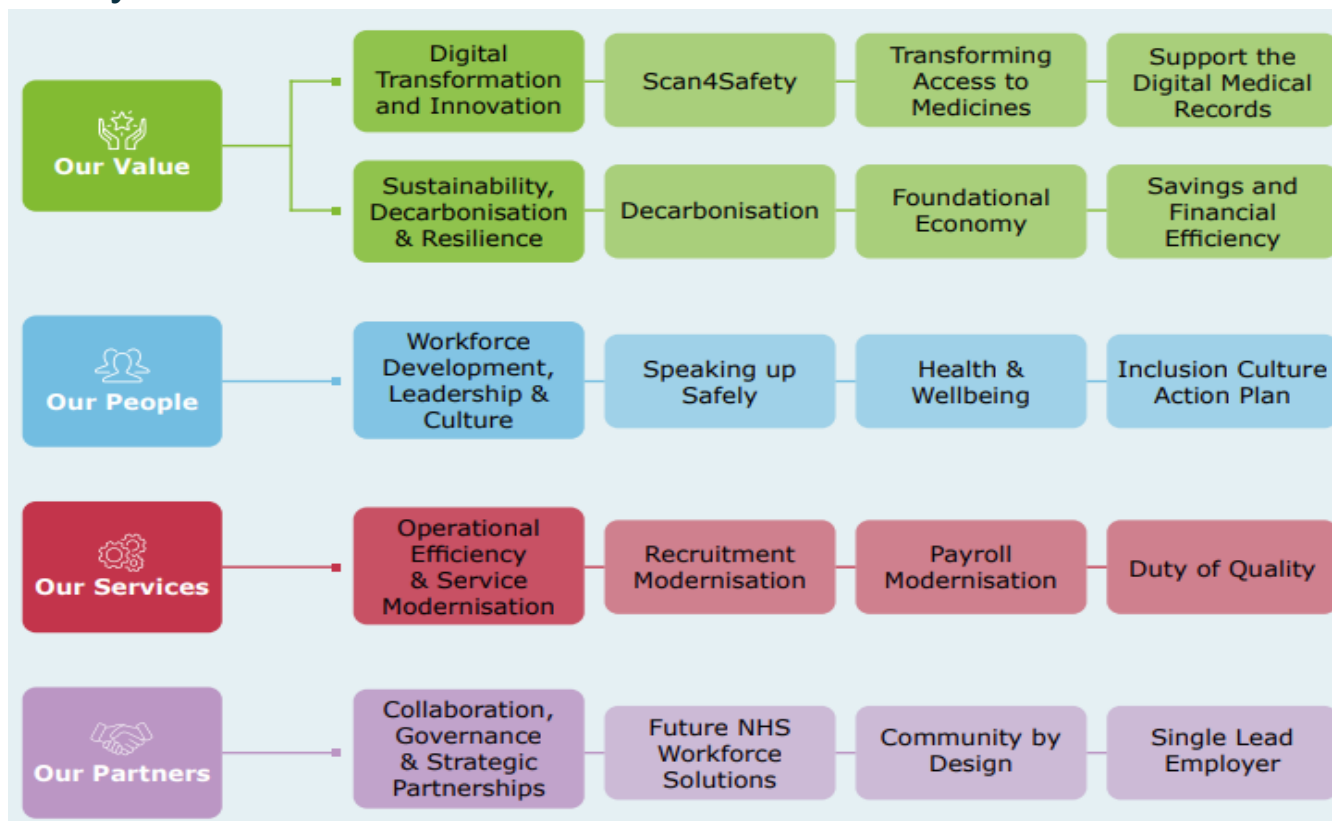
- We understand our responsibility to support the decarbonisation and environmental commitments of NHS Wales. Through more sustainable practices, procurement, and energy-efficient estate planning, we will contribute to national climate goals while improving resilience across our services.

## Collaboration, Governance & Strategic Partnerships.

- Strong partnership working remains central to how we deliver value for NHS Wales. We will continue to collaborate closely with Health Boards, Trusts, Welsh Government and national partners to ensure alignment, transparency and shared accountability. By strengthening governance arrangements, enhancing communication channels and contributing proactively to national programmes, we will help support delivery of better services and outcomes for the people of Wales.

# Highlighting Key Initiatives

In the IMTP we have highlighted some key initiatives in our IMTP aligned to both our strategic objectives and the key themes.



In the IMTP we have highlighted some case studies aligned to our strategic objectives.

Launching the people and culture consultancy service

Development of an All Wales Translation Memory System

Keeping Wales Safe: National NHS Wales Influenza Vaccination Procurement and Distribution Programme 2025

Delivering Decarbonisation Innovations Across NWSSP: Achievements and Impact 2024–2025

The launch of “Work in Confidence”: A Platform for Anonymous Speaking Up

Establishing a pharmacy environmental microbiology service to support Transforming Access to Medicines (TRAMS).

National Insourcing Procurement for Outpatient first appointments – Making a difference for Patients in Wales

Pathway to Partnership Programme and GP ST3 Training – Property training support

Primary Care Workforce Intelligence System Phase 1

Pandemic Personal Protective Equipment (PPE) Stockpiling

Laundry services ‘Shift West’ to maximise efficiencies whilst delivering financial and environmental benefits.

Assisting in the development of an overpayment of salary policy for NHS Wales

## Detailed Appendices

- The plan includes detailed appendices on how we achieve our strategic objectives.

**Our Digital Plan**

**Our Financial Plan**

**Our People Plan**

**Key Performance Measures**

**Our Outcome Measures**

**Enabling Actions**

**Year 2 & Year 3 Plan on a Page**

**Duty of Quality**

# Current Position and Next Steps

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## Next Steps

**SSPC comments to be received by the 8 February 2026.**

**Comments updated and reflected in the IMTP as well as updates to key activities/figures such as current progress/risks etc.**

**Submission to Welsh Government by the 31 March 2026.**

**Translation to Welsh for Publication.**

**Development of a short video in English & Welsh.**

**Development of a Summary IMTP for publication.**



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<b>MEETING</b>	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership
<b>DATE</b>	10 February 2026
<b>PREPARED BY</b>	Roxann Davies, Corporate Services Manager and James Quance, Assistant Director of Corporate Services, NWSSP
<b>PRESENTED BY</b>	Neil Frow OBE, NWSSP Managing Director
<b>RESPONSIBLE HEAD OF SERVICE</b>	Neil Frow OBE, NWSSP Managing Director
<b>TITLE OF REPORT</b>	NWSSP Update
<b>PURPOSE</b> To update the Audit Committee on recent developments within NWSSP.	

## Introduction

This paper provides an update into the key issues that have impacted upon, and the activities undertaken by, NWSSP since the date of the last meeting on 7 November 2025.

## Governance

The Welsh Government commissioned independent review of NHS Wales Shared Services Partnership's accountability and governance arrangements has now concluded, with the report of the independent reviewer being published in December 2025. The review found the current framework to be fundamentally sound and identified a number of recommendations to further strengthen governance and accountability. Working arrangements are being put in place by Welsh Government to work through the recommendations, their implementation and NWSSP looks forward to working with all partners.

## Finance

NWSSP reported a cumulative surplus of £4.278m as at 31 December 2025, which continues to primarily relate to a sustained high level of vacancies across a number of our services and a reduction in variable pay costs as a result of improved control measures. This surplus is reported after covering the unfunded cost pressures for Employers National Insurance funding shortfall £0.558m (full year £0.744m) and Single Lead Employer trainee adjustments not covered via Access to work (£0.030m to date). This is an area of increasing pressure that we need to address with Health Education and Improvement Wales (HEIW) as these are additional costs of training.

Based on performance to date and a review of our forecast and funding/income assumptions within our financial plan, we are able to confirm an increased 2025/26 non-recurrent distribution of £6.000m. As at the end of December, we incurred £4.129m capital expenditure against our Capital Expenditure Limit (CEL) of £11.372m. Discretionary funding has been reduced from £0.800m to £0.409m in respect of the 30% Organisational contribution required to the Targeted Estates Fund (TEF) schemes.

In relation to the financial position for 2025-26, in their letter dated 10 December 2025 to NHS Wales Chief Executives and Directors of Finance, Welsh Government confirmed exceptional, non-recurrent funding support for the Welsh Risk Pool, up to £49 million, to address cost pressures beyond those originally planned. Organisations have received confirmation of funding for pay awards, and with these risks addressed, NHS bodies are expected to maintain or improve their current financial positions and forecasts.

## **Transforming Access to Medicines Service (TrAMs) Programme**

### South East Radiopharmacy

Enabling works at the IP5 site started on 3 February 2025 and practical completion was reached on 30 May 2025. The cleanroom contractor started on site on 23 June 2025 and it is anticipated that the physical build and equipping will be completed by the end of January 2026. Contractor validation is due for completion by February 2026. NHS validation, regulatory inspection, and approvals mean that the go-live date of the Service is now scheduled for June 2026.

### South East Hub

The Outline Business Case (OBC) version 1.1 was approved by the Shared Services Partnership Committee on 17 July 2025, and all Health Board/Trust internal governance was completed by 31 July 2025. The Cabinet Secretary for Health and Social Care approved the OBC version 1.1 on 1 September 2025. Fees for the detailed design of the facility and development of the Full Business Case (FBC) were approved with a funding letter received from Welsh Government which has enabled the commencement of the Full Business Case for Shared Services Partnership Committee approval. Currently the Full Business Case is nearing the conclusion of the detailed design stage after which completion of the remaining business case elements will be completed in the coming months aiming to conclude in April 2026 or sooner, where practically possible.

### South West Hub

A full site identification process was conducted with NWSSP Specialist Estates Services (SES), focusing on previously assessed and preferred locations within the South West region. A shortlist of potential sites was compiled, and site surveys were completed by contractor. The surveys provided detailed cost estimates and identified key risks associated with each site. A site scoring workshop was held with key stakeholders from both Health Boards to evaluate and score six shortlisted sites. The resulting site rankings helped focus project efforts on the most suitable location.

A strategic internal review considered the feasibility of a single site accommodating multiple services. It was agreed that one site dedicated solely to TrAMS use would be the most appropriate approach. Following additional surveys, an offer was

submitted for the preferred site. However, the property was subsequently withdrawn from the market. Several of the previously scored sites have since left the market. A new market review has been undertaken, and the shortlist has been updated accordingly and SES continues to monitor the market for any new site opportunities.

#### North Wales Hub

Discussions have started with Betsi Cadwaladr University Health Board on the options available in North Wales with a view to accelerating delivery of TrAMs in North Wales by repurposing existing infrastructure. This will deliver a Regional Hub and addresses patient safety and service resilience concerns, particularly in relation to the production of systemic anti-cancer therapies quicker than currently planned.

#### **NHS Wales Influenza Vaccination Programme**

As the NHS Wales Influenza vaccination programme at IP5 draws to a close, we reflect upon the extensive efforts of various teams across NWSSP who have been involved. NWSSP has delivered over one million flu vaccines to more than 1,700 destinations in Wales for the first time, playing a vital role in the fight against flu this winter. Drawing on our expertise to deliver the programme in this way will save NHS Wales circa £3 million. Planning is currently underway for the 2026 programme with the commitment of expenditure being authorised by SSPC and Trust Board in January 2026.

#### **Laundry Service**

The laundry capital programme continues to progress well; work has been completed on the installation of the waste heat recovery system in Greenvale laundry with the installation planned in Church Village for January and North Wales in February 2026.

Works are underway and on-programme for the recommissioning of the ventilation plant in North Wales laundry. Contracts have been evaluated and awarded for the replacement standalone washer extractors and dryers in Greenvale, and a new ironer/feeder in North Wales.

The reprovision of linen to Murrison and Neath Port Talbot from Swansea laundry was implemented on 8 December 2025 by extending the operational run hours from eight to eleven hours. The transition has been effective, with service delivery proceeding smoothly.

Following this reprovision the service will now undertake a right sizing exercise within the Church Village laundry which will result in putting one of the production lines into standby, improving resilience within the system supporting demand and capacity peaks.

#### **Primary Care Service and Medical Examiner Service**

In relation to the Workforce Intelligence System, strong engagement continues with Health Boards, Welsh Government and stakeholders. Ongoing enhancements to both reporting capability and system functionality are strengthening workforce intelligence. The Service remains actively engaged in supporting Welsh Government

with the implementation and refinement of the national Gluten Free Scheme and a review is currently underway to identify how Primary Care data can be shared more effectively to support the Community by Design programme.

NWSSP has proactively addressed the high volumes of hospital letters incorrectly redirected due to secondary care inaccuracies in GP practice details. The backlog was cleared promptly while maintaining business as usual, and automation has been introduced to capture data volumes for robust root cause analysis. These measures provide assurance that appropriate action has been taken to mitigate the issue, although the increased number of misdirected letters continues to be monitored as a potential patient safety concern.

Winter surge management plans have supported the maintenance of timely Medical Examiner reviews and overall service responsiveness. Daily workflow audits continue across the death-certification pathway to identify pressures early and escalate as needed. Regular reporting and stakeholder engagement remains in place with Welsh Government and Medical Directors to highlight areas requiring improvement and to share best practice across the pathway.

### **Accommodation Update**

Renewal of the Companies House lease for the fourth floor, together with a variation to the lease for IP5 were approved by SSPC and Trust Board in January 2026. Both proposals have been developed following detailed negotiations with landlords and specialist advice, ensuring continuity of occupation, compliance with statutory obligations, and value for money.

### **Personal Protective Equipment (PPE)**

A project group and respective sub-groups have been established to implement the recent policy decision including procurement, storage and distribution arrangements for PPE, due to changes in the requirements of Welsh Government regarding what NWSSP is to hold for PPE resilience. A comprehensive update was provided to the Committee in November 2025, and the most recent PPE Dashboard is included within the Committee papers at its January 2026 meeting, for information.

### **Decarbonisation and Adaptation**

Works have commenced at Matrix House to provide an upgraded electrical supply and additional electric vehicle (EV) charging and should complete in March 2026. Work is also taking place in Denbigh to provide roof mounted solar panels and to replace the gas heating system with electrically supplied infra-red heaters and this is on track to complete in spring 2026.

The updated business case for investment in the roof overlay at IP5 was approved by Welsh Government in mid-December 2025. Work will be completed between February and July 2026. Following completion, NWSSP will look to progress with plans for a phased provision of roof mounted solar PV (photovoltaic).

The Decarbonisation Strategic Delivery Plan update was endorsed across NHS Wales during November 2025, and work is currently underway develop the associated update to the NWSSP Decarbonisation Action Plan.

Specialist Estates Services' development of guidance for net zero estate development projects under the value of £20m is scheduled for completion in early 2026. Similarly, the work to oversee completion of guidance on the new waste management Regulations for improved environmental performance should complete in March 2026.

The biannual update on Decarbonisation was presented at the SSPC meeting on 22 January 2026.

As regards Climate Adaptation, NWSSP submitted its initial Risk Assessment Document to Welsh Government by the requested date of December 2025. Advice is also being provided to Welsh Government on how NHS Wales activity can be monitored and coordinated as appropriate during the next phases of activity.

**Neil Frow OBE**  
**Managing Director, NWSSP**  
**January 2026**

**Date issued:** January 2026

## Audit Wales update for the NWSSP Audit Committee – February 2026

### Introduction

- 1 This document provides the NWSSP Audit Committee with an update on current and planned Audit Wales work, together with information on the Auditor General's recent publications together with the work of our Good Practice Exchange (GPX).

### Audit & Assurance work update

- 2 Our assurance work for 2025-26, to support NHS external audits, has commenced.
- 3 The scope of our work has been very recently agreed with NHS audit teams and will cover the same areas of Shared Services activity that we examined last year. We will also undertake a piece of additional work to provide assurance to NHS auditors upon the completeness and accuracy of the data transfer from the previous Welsh Risk Pool quantum system to the new Civica claims management system during April 2025.

### General Audit Wales Update

- 4 Other areas of Audit Wales activity of potential interest are outlined below for your information.
- 5 For latest news and updates you can also [subscribe to our newsletter](#).

### Good practice events and products

- 6 We continue to seek opportunities for finding and sharing good practice from all-Wales audit work through our forward planning, programme design and good practice research. Up to date details of future events are available on our GPX [webpages](#).

### Recent Audit Wales Publications

- 7 The following national reports and outputs have been published since the last update paper:

Title	Publication Date
<a href="#"><u>Challenges for the culture sector</u></a>	November 2025
<a href="#"><u>Biodiversity and resilience of Ecosystems</u></a>	December 2025
<a href="#"><u>Data matching of GP patient lists</u></a>	January 2026
<a href="#"><u>Council capital expenditure planning</u></a>	January 2026

- 8 We have also recently published our [fee scale for 2026-27](#) which confirms an average increase in fee rates of 5.3%.

# Checking the patients

Results from a pilot data matching exercise on GP patient lists

January 2026



We have prepared and published this report based on work undertaken under Part 3A of the Public Audit (Wales) Act 2004.

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Corresponding in Welsh will not lead to a delay.

Mae'r ddogfen hon hefyd ar gael yn Gymraeg.

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# Audit snapshot

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## What we looked at

- 1 We engaged with [NHS Wales Shared Services Partnership \(NWSSP\)](#) to carry out a data matching pilot exercise on General Practitioner (GP) practice patient lists. This short report summarises the results.
- 2 NWSSP provides a range of primary care services, including GP patient registration. Our exercise compared certain personal details for GP practices' permanently registered adult patients with other GP practice patient lists in Wales. It also compared those details with the UK Government's Disclosure of Death Registration records.
- 3 Our main aim was to detect any evidence of potential fraud and/or error. However, we also wanted to identify ways in which NHS Wales might need to improve its own processes around GP patient lists. The exercise did not cover all potential causes of list inflation. It focused on evidence of:
  - duplicate patient registrations; or
  - deceased individuals not removed from patient lists on a timely basis.

## Why this is important

- 4 Independent partnerships of GPs run most GP practices in Wales. Health boards contract with these partnerships to provide services according to the General Medical Services (GMS) contract. [The Welsh Government's revenue allocation for the GMS contract for 2024-25](#) was around £595 million. That allocation also supports those GP practices that health boards manage directly.
- 5 The GMS contract payment mechanism is complex, but the number of patients registered at a practice is at the heart of it. The amount paid per patient under the 'Carr-Hill formula' makes up most of a practice's income. This payment mechanism has an inherent fraud risk. Appropriate checks and balances on the accuracy of GP patient lists can help manage this risk.
- 6 As well as ensuring GP practices receive the correct funding, accurate patient lists support the wider management of primary care. They also help ensure the NHS provides timely access for services such as screening; preventing issues like patients who should not be registered blocking appointment invitations.

## What we have found

- 7 We did not identify any immediate evidence of potential fraud in the areas covered by our work. We did, however, find a small number of errors.
- 8 The exercise identified just over 7,000 potential matches from around 2.7 million records processed. Most of the potential matches investigated by NWSSP – using a risk-based approach – have been explainable; that is, they were false positives. More specifically:
  - We identified a relatively small number of duplicate patient registrations; 140 to date but with 395 potential matches still under investigation.
  - Only a very small number of deceased individuals – 15 – remained on GP patient lists, but some had been left on those lists for a long time.
  - The duplicate and deceased patient records identified mean that GP funding has been allocated inaccurately, but the sum involved is low.
- 9 Our results suggest patient list inflation controls in the areas covered by the exercise are generally sound. Nevertheless, NWSSP is working to enhance its overall central controls. There have also been recent wider IT system changes that cover England, Wales, and the Isle of Man.

## What we recommend

- 10 We are not making specific recommendations in this report given our findings. Also, NWSSP has already taken learning from this exercise into its approach for checking patient lists and alongside other recent enhancements.

# Auditor General's view

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Data matching and other data analytic techniques are increasingly important as public bodies tackle risks around fraud and error. The results from this exercise have not identified significant concerns about the accuracy of GP patient lists and that is a good thing. But there is no room for complacency. I therefore welcome the way in which NWSSP has taken forward learning from this exercise as part of wider improvements it has already made.

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**Adrian Crompton**  
Auditor General for Wales



# Key facts and figures



**2.7 million** – GP patient registrations processed in our data matching.



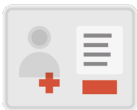
**7,243** – data matches indicating potential duplicate registrations, including false positives.



**140** – confirmed duplicate patient registrations.



**395** – potential duplicate patient registrations still under investigation.



**15** – patient registrations where deceased individuals had not been removed from GP patient lists.

Note: outcomes for confirmed duplicates, potential duplicates still under investigation, and deceased individuals are as at end of October 2025.

# Our findings

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## We did not identify any immediate evidence of potential fraud but did find a small number of errors

### We identified a relatively small number of duplicate patient registrations

- 11 The data matching included almost 2.7 million patient registrations. It has so far identified just 140 confirmed duplicate patient registrations. These have now been cancelled.
- 12 NWSSP has completed its review of the data matching results. As at the end of October 2025, 395 more potential duplicate patient registrations were with GP practices or the NHS Personal Demographics Service's (PDS) National Back Office for further investigation.<sup>1</sup> There is no pattern across the duplicate registrations identified, or those still under investigation, to indicate potential fraud within a specific practice(s).
- 13 The exercise provided potential duplicate patient registrations to NWSSP in two reports, based on the quality of the data match; that is, how closely the registrations compared to each other. NWSSP has investigated all patient registrations identified as potential duplicates in the high-quality match report. It has investigated around 10% of the medium-quality data matches.
- 14 **Exhibit 1** shows the number of data matches indicating potential duplicate patients. It also shows the investigation work NWSSP has carried out, the number of patient registrations cancelled, and the number still under investigation and referred to GP practices or the PDS National Back Office.

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1 The PDS is the national master database of all NHS patients in England, Wales, and the Isle of Man. The PDS National Back Office manages NHS Numbers and PDS records. This includes investigating and resolving data quality incidents on PDS demographic records, such as duplicates.

**Exhibit 1: duplicate patient registration data matches, their follow up, and outcomes reported as at end of October 2025, by match report<sup>1, 2</sup>**

	<b>'High quality' data match report</b>	<b>'Medium quality' data match report</b>	<b>Total</b>
Potential duplicate patient registration data matches identified.	1,358	5,885	7,243
Potential duplicate data matches investigated by NWSSP.	1,358	608	1,966
Patient registrations cancelled.	127	13	140
Patient registrations still under investigation and referred to GP practices or to the PDS National Back Office.	246	149	395

Source: Audit Wales

Notes:

<sup>1</sup> The higher the quality of the match, the greater the assumed likelihood of a duplicate patient registration being identified, as also borne out by the investigation results.

<sup>2</sup> From 2,692,382 patient registrations processed.

- 15 As well as looking for exact matches of combinations of the data, such as patient name and date of birth, the exercise used other data matching techniques. These included 'fuzzy matching'. Fuzzy matching employs techniques to calculate the similarity between two registrations and determine whether they are likely to be the same person.
- 16 Fuzzy matching recognises similar but not identical matches. Examples include incomplete data, spelling variations, and words that sound alike when spoken. Fuzzy matching can produce false positive matches. NWSSP has taken learning from this element of this exercise into its approach for checking patient lists are accurate and complete.

### **Only a very small number of deceased individuals remained on GP patient lists, but some had been left on those lists for a long time**

- 17 Matching patient list data against the UK Government's Disclosure of Death Registration scheme identified 15 instances where deceased individuals had not been promptly removed from GP patient lists. The date of death for those patients ranged between 2008 and 2023. As with the duplicate patient registrations, the results did not indicate any pattern to suggest potential fraud within a specific practice(s).
- 18 NWSSP's anti-list inflation controls include a bi-annual process that identifies very elderly patients. NWSSP then contacts GP practices to verify whether the patients are still alive. Our exercise generated a report identifying all patients over 100 years old. NWSSP's review of the report confirmed that all those patients were appropriately retained on practice lists, based on the data available at the time of extraction.<sup>2</sup>

### **The duplicate and deceased patient records identified mean that GP funding has been allocated inaccurately, but the sum involved is low**

- 19 The way the funding formula works means that any duplicate and deceased patient records on patient lists will result in GP funding being incorrectly allocated to practices to some extent. That is, the overall distribution of GP funding would otherwise have been different.

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2 At the time of setting up our data matching exercise, the age that NWSSP used for checking elderly patients are still alive was 100. For 2025-26, NWSSP has reduced the age to 95 and is considering a future reduction to 90 (see **paragraphs 24 and 27**).

- 20 The results from our exercise suggest that around £20,500 may have been incorrectly allocated to GP practices in 2024–25 because of the 140 duplicate and 15 deceased records identified to date. If all 395 potential duplicate records still under investigation are included, this figure rises to £72,600. We are not expecting that all 395 will necessarily prove to be duplicates, although they have been referred on because NWSSP itself has been unable to prove they are not.<sup>3</sup>
- 21 These financial figures are low when set against overall GP funding (see **paragraph 4**). Nonetheless, the existence of any of these records over multiple years means the cumulative effect is higher.
- 22 It is also likely that if NWSSP had investigated all medium quality matches, this would have identified further positive results. We recognise that NWSSP has taken a risk-based approach within available resources, including in how it approached the medium quality matches.

### **While our results suggest relevant patient list inflation controls are generally sound, NWSSP is working to enhance its overall central controls alongside wider IT system changes**

- 23 Our exercise was limited in scope, and it is not just duplicate and deceased patients, or issues with the registration of elderly patients, that can lead to issues with the accuracy of patient lists. However, the results set out in **paragraphs 11 to 22** suggest NWSSP's patient list inflation controls are generally sound in the areas we covered.

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3 We have based our estimates on a figure of £132 per patient but, in practice, the actual allocations to GP practices for these duplicate and deceased patient records will vary based on various factors (see **Appendix 2**).

- 24 Patient list inflation checks in NWSSP's 2025-26 work programme include:
- bi-annual checks of all patients over 95 years of age;
  - annual review of the address status of patients flagged as students;
  - rolling three-year review of addresses with more than 10 registered patients;
  - a year after registration, confirming immigrant patients are still living at the same address;
  - investigation every two to three months of children living at an address without a parent/guardian over 18 years of age;
  - quarterly checks of patients recorded as deceased from Medical Examiner Service data; and
  - because of our data matching exercise, quarterly checks to identify patient registrations where there are a few common or very similar demographic fields and then reviewing whether these are potential duplicates.<sup>4</sup>
- 25 Addresses with more than 10 registered patients can indicate patients registered who no longer live at the property which should have been cancelled or updated. To support NWSSP's rolling three-year review of addresses with more than 10 registered patients, we reported 1,175 such addresses to them.
- 26 Almost half of those properties were subsequently identified as nursing or care homes, and just over a quarter were houses in multiple occupation. NWSSP is working with GP practices to confirm the accuracy of their records where patients appear to be registered at temporary residences or in places where the number of residents appears excessive.
- 27 Enhancements to patient list inflation checks being trialled by NWSSP during 2025-26 include:
- checking and investigating patient status if the patient has not been seen within three years; and
  - whether there is value in reducing the age for bi-annual checks for more elderly patients from over 95 years to over 90 years.

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4 NWSSP first implemented this quarterly check in November 2024.

- 28 Recently, a new Primary Care Registration Management (PCRM) system has been implemented across England, Wales, and Isle of Man that registers patients with a GP practice. The PCRM system replaces five separate National Health Application and Infrastructure Services (NHAIS) platforms in Wales that previously managed primary care registration.
- 29 While we have not looked at its implementation, we understand that the PCRM system offers improved functionality, including real-time updates. To maximise its benefits, NWSSP is working with NHS England to enhance the system's reporting capabilities and streamline processes.



# Appendices

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- 1 About our work
- 2 Carr-Hill formula for GP funding

# 1 About our work

## Scope of the audit

This all-Wales data-matching pilot exercise matched the personal details of adult – aged 18 and over – patients permanently registered on a Welsh GP's patient list with:

- all GP patient lists for Wales, to identify patients who have duplicate or multiple permanent GP registrations; and
- the UK Government's Disclosure of Death Registration scheme, to identify registered patients who are deceased.

The patient list data includes GP practices run by independent partnerships and those directly run by local health boards. The data has not been matched with equivalent datasets from England, Scotland, or Northern Ireland. The exercise will not, therefore, identify individuals registered with a GP in Wales who may also be registered with GPs in other UK nations.

The aim of the pilot was to detect evidence of potential practitioner fraud or error in 'inflating' patient registration lists in the areas covered. However, it did not cover all potential causes of list inflation. There was no intention to follow up any matches with individual patients.

We have considered what our results suggest about the quality of NWSSP's existing patient list inflation controls but have not tested those or any wider NHS Wales controls.

## Audit questions and criteria

### Questions

Our exercise was investigatory in nature. Its overall aim was to consider the following questions:

- Is there evidence of significant fraud or error in Welsh GP patient lists in terms of duplicate patient registrations or deceased persons not being removed from patient lists in a timely way?
- Do the results of the exercise suggest that NWSSP's existing patient list inflation controls are robust for the areas tested?

### Criteria

This is what we considered 'good' would look like:

- The number of duplicate or deceased persons registrations identified is zero or low.
- There is no obvious pattern to the results that indicates potential fraud or common error by a particular GP practice(s).

### Methods

Authorised users at NWSSP uploaded patient registration data to the National Fraud Initiative's (NFI) secure web application.<sup>5</sup> The NFI's data processing contractor, Synectics Solutions, processed and matched the data in the NFI web application. This included matching against UK Government Disclosure of Death Registration records already held in it.

Synectics Solutions provided NWSSP with reports containing matched records. These identified patient registration anomalies that could have indicated fraud or error. The match reports were made available to NWSSP for review and investigation through the NFI secure web application.

Processed data did not include any 'health data' or any other special categories of personal data. Data fields used were each patient's surname, forename(s), date of birth, gender, address, and NHS number, along with the GP practice code.

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5 The NFI is a biennial UK-wide counter-fraud exercise. It helps prevent and detect fraud by electronically sharing and matching data sets. For more information about the NFI, see our [report on the 2022-23 NFI exercise](#) from October 2024.

## 2 Carr-Hill formula for GP funding

Most of a GP practice's income comes from a 'Global Sum' payment under the GMS contract. The payment is based on a sum for every patient on a 'weighted' practice list. An allocation formula, known as the Carr-Hill formula, is used to apply these weightings.

The formula directs resources to practices based on an estimate of a GP practice's patient workload. It considers factors such as:

- patient age and gender;
- additional needs of patients;
- patient list turnover;
- geographical variations in staff costs; and
- rurality.

The 2024-25 Global Sum payment per patient on a 'weighted' practice list was £132. It is £125.20 per weighted patient from 1 April 2025.

There are concerns in the health sector that the Carr-Hill formula is outdated, inequitable, and does not adequately reflect population healthcare needs. The Senedd's Health and Social Care Committee has been carrying out an [inquiry into the future of general practice in Wales](#). The inquiry's terms of reference include the funding model for general practice.

In October 2025, the UK Government announced a [review of the Carr-Hill formula for England](#), to deliver fairer distribution of funding and address health inequalities.

# About us

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The Auditor General for Wales is independent of the Welsh Government and the Senedd. The Auditor General’s role is to examine and report on the accounts of the Welsh Government, the NHS in Wales and other related public bodies, together with those of councils and other local government bodies. The Auditor General also reports on these organisations’ use of resources and suggests ways they can improve.

The Auditor General carries out his work with the help of staff and other resources from the Wales Audit Office, which is a body set up to support, advise and monitor the Auditor General’s work.

Audit Wales is the umbrella term used for both the Auditor General for Wales and the Wales Audit Office. These are separate legal entities with the distinct roles outlined above. Audit Wales itself is not a legal entity.



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Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

# NHS WALES SHARED SERVICES PARTNERSHIP

## Audit Committee

February 2026

### Audit & Assurance Services Internal Audit Progress Report



GIG  
CYMRU  
NHS  
WALES

Partneriaeth  
Cydwasanaethau  
Gwasanaethau Archwilio a Sicrwydd  
Shared Services  
Partnership  
Audit and Assurance Services



GIG  
CYMRU  
NHS  
WALES

Partneriaeth  
Cydwasanaethau  
Shared Services  
Partnership



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**Appendix A - Assignment Status Schedule 2025-26**

## 1. Introduction

The purpose of this report is to highlight the progress with the delivery of Internal Audit Plan to the Audit Committee and outcomes from reports finalised audit since the previous meeting.

## 2. Outcomes from Finalised Audits

The Internal Audit reports that have been finalised since the previous meeting of the committee are highlighted in the table below along with the allocated assurance ratings where applicable. The full versions of these reports are included on the agenda as separate items.

ASSIGNMENT	ASSURANCE RATING
SES Targeted Estates Funding	Substantial
TRAMS Digital	Reasonable

## 3. Planning and Delivery Update

The audit status schedule highlighting progress with the delivery of the Internal Audit Plan for 25/26, is shown in Appendix A.

In addition to the finalised reports, audit field work is well advanced for a number of audits including Payroll, Single Lead Employer, Cyber and Procurement with draft reports in the process of being produced.

## 4. Other Internal Audit Activity & Engagement

Ongoing liaison and planning meetings have continued to take place in this period, including with the Assistant Director of Corporate Services and Director of Finance & Corporate Services. Meetings with other directors and senior managers have taken place as part of the planning and delivery of individual audits.

Appendix A: NWSSP Assignment Status - 2025/26 Internal Audit Plan

Audit	Status	Assurance Rating	Matters Arising		Timing	Audit Committee
			H	M		
Primary Care Services- General Ophthalmic Services	FINAL	Substantial	-	1	Q1/2	November
Risk Management	FINAL	Reasonable	1	1	Q2	November
Accounts Payable	FINAL	Reasonable	-	3	Q1/2	November
Radiopharmacy (1)	FINAL	Reasonable	-	10	Q1/2	November
<b>TRAMS Digital</b>	<b>FINAL</b>	<b>Reasonable</b>	<b>1</b>	<b>2</b>	<b>Q2/3</b>	Feb
Single Lead Employer	WIP				Q2/3	Feb
Payroll	WIP				Q2-4	Feb
<b>SES Targeted Estates Funding</b>	<b>FINAL</b>	<b>Substantial</b>		<b>2</b>	<b>Q2</b>	<b>Feb</b>
Cyber	WIP				Q2/3	Feb
Health Courier Service	WIP				Q3	Feb
Procurement Services- Single Tender Actions and Declaration of Interests	WIP				Q3/4	Feb
Digital Strategy	WIP				Q3/4	Apr

Audit	Status	Assurance Rating	Matters Arising		Timing	Audit Committee
			H	M		
Budget Setting	planning				Q2/3	Apr
Medical Examiner Service					Q3/4	Apr
NWSSP Recruitment & Retention					Q3/4	Apr
Regulatory Compliance					Q3/4	Apr
Radiopharmacy (2)	planning					
Agreed Action Follow up	wip				Q2/4	



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Webpage: [Audit & Assurance Services - NHS Wales Shared Services Partnership](#)

# Targeted Estate Fund

## Final Internal Audit Report

2025/26

NHS Wales Shared Services Partnership



Substantial Assurance

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### Review Reference

SSP-SSU-2526-16

### Fieldwork

August-October 2025

### Executive Sign Off

November 2025

### Audit Committee

February 2026

### Executive Lead

Stuart Douglas, Director Specialist Estates Services

### Audit Team

Huw Richards, Deputy Director, SSU

Murray Gard, Deputy Head Internal Audit, SSU



# Executive Summary

## Purpose

This audit was commissioned in accordance with the 2025/26 Internal Audit Plan approved by the Audit Committee. The audit reviewed the processes in place to manage the prioritisation and allocation of the Targeted Estate Fund (TEF). This was the second iteration of such funding to be reviewed, following the Estates Funding Advisory Board (EFAB) review (December 2023) which returned a reasonable assurance rating.

## Overview

We have concluded **Substantial assurance** at this audit. The opinion reflects the notable improvements made since the previous EFAB review. The improvements demonstrate a strong commitment to transparency, consistency, and robust governance across the TEF. Key developments include:

- A comprehensive process directory that supports consistent retention of standardised documentation.
- Clearly defined bid evaluation criteria that promoted uniform scoring across submissions.
- Consolidated evaluation records that provide a transparent and auditable scoring trail.
- Contingency analysis and evaluation.
- Strengthened monitoring arrangement that enable improved oversight and accountability.

These advancements collectively represent a significant step forward in the maturity and effectiveness of the TEF.

The key matters requiring management attention include:

- Confirming the deliverability of individual bids from one of the Health Boards sampled, in line with established guidance.
- Revisiting the quality of returned bids, highlighting any barriers faced by Health Boards/Trust and any lessons that can be learned to inform any future funding provisions.

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

## Scope & Assurance Summary

**Objectives** The objectives and associated assurance ratings are not necessarily given equal weighting when formulating the overall audit opinion.

Related Findings

Assurance

	Related Findings	Assurance
1 <b>Governance arrangements:</b> The establishment of appropriate governance arrangements, including key roles and responsibilities, procedural framework for the prioritisation and allocation of funds and monitoring and reporting processes.	-	<b>Substantial</b>
2 <b>Bids/Assessment Criteria:</b> Compliance with the defined processes for securing funding, processes are appropriately documented and applied	1,2	<b>Reasonable</b>
3 <b>Quality assurance:</b> Assessments were presented at a relevant forum to ensure stakeholders were well-informed. Contingency projects are in place to address situations where planned projects cannot be delivered.	-	<b>Substantial</b>

### Management Actions

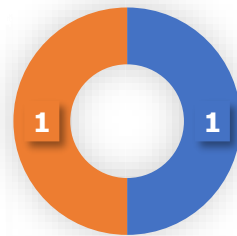


High Priority



Medium Priority

### Themes



■ Approvals

■ Lessons Learnt

### Risk Types

Public Perception & Reputational Risk

# Targeted Estate Fund - At a Glance

Indicative central allocations for the next 2-year TEF programme for 25/26 to 26/27 are set out below:

*Table 1: Funding*

Category		2025-26 £m	2026-27 £m
1	Infrastructure – All risks	18	18
2	Fire Safety	5	5
3	Mental Health	5	5
4	Decarbonisation	6	6
5	Infection Prevention Control	3	3
6	Decontamination	3	3
<b>Total</b>		<b>40</b>	<b>40</b>

Please note that the above allocations do not include organisation contributions, which will continue to be at a ratio of 70:30 Welsh Government - NHS organisations respectively.

*Table 2: Contingency Following Initial Assessment*

Infrastructure Balance	Decarbonisation Balance	Fire Balance	Decontamination Balance	Infection Prevention and Control Balance	Mental Health Balance	Total Contingency
£555,457	£1,538,820	-£4,495	£537,568	£79,240	£351	<b>£2,701,941</b>

Figures do not include Health Board contribution - See Objective 3 for further details

# Findings & Agreed Action Plan

## Objective 1: Governance Arrangements

Substantial

### Overview / Summary of Observations

A directory had been established for TEF that ensured visibility and transparency on all aspects of the process, from foundational guidance and funding allocations to detailed project tracking, change management, and reporting. Its purpose was to enhance transparency, accountability, and the efficient delivery of essential projects. This highlights an improvement area from previous EFAB, and highlights lessons learned to increase transparency and document retention.

Coupled with this was a workflow diagram highlighting key stages visually from funding request through to evaluation process. Within the evaluation process there is a final stage for a lesson's learned meeting. A risk register had also been established from the outset and updated during this process.

For each Category of TEF expenditure, a detailed scoring criteria was established (including weighting), and example of how the same should be applied by category of investment. A subject matter expert led the evaluation panel and was supported by two other officers e.g. fire category led by the SES fire lead. The three evaluators assigned to each category assessed the submissions and assigned an average score against all bids. This again highlighted an improvement from the previous EFAB review and increased the transparency and consistency in the approach applied.

Monitoring and reporting requirements were set out in the Welsh Government guidance, and a separate Specialist Estates Services Notification was issued in April 2025. The trackers are designed to facilitate the accurate recording of expenditure against allocated budgets, the monitoring of key performance indicators and the streamlining of data submission processes. The trackers are based on the previous EFAB tracker but had been enhanced to reflect recommendations arising from the previous EFAB processes and again demonstrated improvement from an audit perspective.

Accordingly, we have determined Substantial Assurance in respect of Governance Arrangements.

**Overview / Summary of Observations**

A sample of TEF bids from six NHS Health Boards was reviewed to confirm compliance with authorisation requirements. Five Boards had bids appropriately signed by both the Director of Finance and Director of Estates, aligning with prescribed guidance. One Health Board submitted bids without either signature; while discretionary capital provision was subsequently confirmed within the Health Board, assurance on the deliverability could not be evidenced.

Scoring was conducted in line with guidance, resulting in a combined prioritised list of approved and rejected projects. Infrastructure and Fire categories demonstrated a clear audit trail, with annotations explaining decisions and reclassification of bids where appropriate. Decarbonisation scoring initially lacked the same detail, however additional information was subsequently supplied that verified a clear audit trail.

The quality of bid submissions varied across Health Boards. To support continuous improvement, feedback should be provided to Health Boards to inform lessons learned and strengthen future funding applications.

Overall, the process showed strengthened governance, improved scoring methodology, and clearer documentation compared to the previous EFAB process . Accordingly, we have determined Reasonable assurance to the Bids and Assessment Criteria.

Key Findings	Risk & Impact	Agreed Management Action
<p>1 <b>Approvals</b></p> <p>The Welsh Government issued guidance on completing applications for the Capital, Estates and Facilities Targeted Investment Fund for NHS Wales 2026–27. Section 4.4 specifies that all bids must be signed by the organisation’s Director of Finance (confirming affordability and commitment of discretionary capital) and counter-signed by the Director of Estates (confirming deliverability).</p> <p>Of the six Health Board bids reviewed, five complied with this requirement. One Health Board’s submission lacked signatures in respect of both the Director of Finance and Director of Estates. Assurance should therefore be sought to confirm that appropriate approvals were obtained prior to submission.</p> <p>Although a detailed bid evaluation framework was developed to support transparent scoring, it did not include a verification of Health Board sign-off. While retrospective action is not possible,</p>	<p>Inadequate governance oversight and missing executive sign-off on bids</p>	<p><b>Agreed Action:</b></p> <p>Confirmation to be provided by the organisation’s Director of Finance (confirming affordability and commitment of discretionary capital) and the Director of Estates (confirming deliverability) of the TEF Bids submitted.</p> <p>Moving forward, prior to the formal scoring process being undertaken, the checklist will incorporate a standard pass/fail criterion that stipulates that the Bids will not be reviewed until sign off by the relevant persons has been undertaken.</p> <p><b>Expected Evidence of Implementation:</b></p> <p>Confirmation from Health Board surrounding appropriate sign off.</p>

<p>future funding processes should incorporate this requirement into evaluation criteria to strengthen compliance and governance.</p>	<p><b>Medium Priority</b></p>	<p><b>Officer:</b> Head of Estates Development, NWSSP-SES  <b>Target Implementation Date:</b></p>
<p><b>Theme:</b> Approvals</p>	<p>Control Operation</p>	<p>12<sup>th</sup> December 2025 – <i>Incorporated into future funding programmes.</i></p>
<p><b>2 Bid Quality</b></p> <p>The bidding process was clearly defined within the issued guidance, supported by standardised proforma documents and established assessment criteria.</p> <p>A review of 16 bids across four UHBs (valued at £8m) identified varying levels of bid quality. Specifically,</p> <ul style="list-style-type: none"> <li>• six bids did not document the estimated financial impact via EFPMS as required under the Risk and Backlog Impact section,</li> <li>• five contained vague or insufficiently defined benefits, and</li> <li>• seven did not fully complete the Programme and Cashflow forecast section.</li> </ul> <p>While SES had limited control over the quality of submissions, the absence of complete and consistent information may affect the robustness and comparability of bid evaluations.</p> <p>It is recommended that SES establish a structured feedback loop to identify reasons for quality variations, and incorporate lessons learned, into future bidding guidance to promote greater consistency and completeness in submissions.</p>	<p>Inconsistent or incomplete bid information may reduce the accuracy of evaluations and affect the consistency of funding decisions.</p>	<p><b>Agreed Action:</b></p> <p>Obtaining feedback from the NHS organisations on the Bid process will be key to developing future funding programme application processes. The action will be to ascertain the barriers to the health boards in preparing and completing applications for funding.</p> <p>This feedback will be obtained via a feedback form issued to the NHS Organisations. A similar process was undertaken under the EFAB programme; however, this was issued on the second year of the funding programme. The action to address the key finding will look to issue this feedback form in the first year (and second year) of the TEF programme to provide cohesive reflection of the funding. The feedback form will not only focus on the TEF projects but also incorporate a section on the barriers for the NHS organisations in completing the Bids which will be utilised as a lesson learned to aid future funding procedures and assist with developing the quality of Bids.</p> <p><b>Expected Evidence of Implementation:</b></p> <p>Receipt of feedback forms.</p>
<p><b>Theme:</b> Lessons Learnt</p>	<p><b>Medium Priority</b></p> <p>Control Operation</p>	<p><b>Officer:</b> Head of Estates Development, NWSSP-SES  <b>Target Implementation Date:</b> 1<sup>st</sup> May 2026</p>

**Overview / Summary of Observations**

Following individual category assessments, scores were consolidated into a single list of approved and unapproved bids per category. A Sign-Off Meeting was held with scoring teams and Welsh Government representatives to validate outcomes, ensuring external oversight and governance. Final scores and funding recommendations were then formalised and submitted as part of the TEF 2025–2027 recommendation.

The TEF programme's contingency was £2,701,941 (**Table 2**) following the initial assessment and award. At Welsh Government's direction, SES re-evaluated partially awarded or rejected bids and assessed new submissions from NHS Wales (June 2025), aimed at accelerating capital expenditure in response to evolving service needs. A scoring mechanism was used to quantify project risk, prioritise proposals, and guide funding decisions.

Eight high-risk projects totalling £2,110,900 were identified. If funded, the contingency would reduce to £591,041. To optimise resource use and manage risk, Welsh Government confirmed the contingency as non-categorical, allowing reallocation across categories. A small reserve was also considered prudent to address emerging risks or unforeseen pressures.

Accordingly, we have determined substantial assurance in relation to Quality Assurance.

# Appendix A

## Assurance Opinion

	<b>Substantial</b>	Few matters require attention and are compliance or advisory in nature. <b>Low impact</b> on residual risk exposure.
	<b>Reasonable</b>	Some matters require management attention in control design or compliance. <b>Low to moderate impact</b> on residual risk exposure until resolved.
	<b>Limited</b>	More significant matters require management attention. <b>Moderate impact</b> on residual risk exposure until resolved.
	<b>Unsatisfactory</b>	Action is required to address the whole control framework in this area. <b>High impact</b> on residual risk exposure until resolved.
	<b>Advisory</b>	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
<b>High</b>	Significant risk to achievement of a system objective OR evidence present of material loss, error, or misstatement. Poor system design OR widespread non-compliance.
<b>Medium</b>	Some risk to achievement of a system objective. Minor weakness in system design OR limited non-compliance.

Website: [Audit & Assurance Services - NHS Wales Shared Services Partnership](#)

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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.

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# TRAMS (Digital)

## Final Internal Audit Report

2025/26

NHS Wales Shared Services Partnership



Reasonable Assurance

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Review Reference

Fieldwork

Executive Sign Off

Audit Committee

Executive Lead

Audit Team

NWSSP-2425-15

August 2025

2<sup>nd</sup> December 2025

February 2026

Rebecca Nelson, Planning, Performance And Informatics

James Johns, Head of Internal Audit

Martyn Lewis, IT Audit Manager



Partneriaeth  
Cydwasaethau  
Gwasanaethau Archwilio a Sicrwydd  
Shared Services  
Partnership  
Audit and Assurance Services



# Executive Summary

## Purpose

To provide assurance over the digital elements of the TRAMS project.

## Overview

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

- Ensuring the wording used for future procurement exercises does not exclude all options for a modern digital system.
- The competitive flexible approach should be considered for the future procurement exercise.
- Identifying the digital resource requirement from both NWSSP and DHCW at the earliest opportunity and ensuring this is factored into plans.

Full details of matters arising are detailed within the Findings & Agreed Action Plan. The following opportunity for enhancement has been identified that does not impact the overall opinion and is highlighted for management information:

- There is ongoing work to review the functional needs for TRAMS, as part of this the key processes are to be identified, and there is an opportunity to review the designed processes to ensure they are still valid.

## Scope & Assurance Summary

Objectives	The objectives and associated assurance ratings are not necessarily given equal weighting when formulating the overall audit opinion.	Related Findings	Assurance
1	The digital and technical specifications are being developed to meet current and future needs, with appropriate consideration of relevant guidance.	1	<b>Reasonable</b>
2	An appropriate process is in place to engage with and negotiate with suppliers in order to ensure that user needs are met.	2	<b>Limited</b>
3	Plans and interfaces with services ensure that stakeholders are appropriately involved in defining their needs for the TRAMS digital environment and are engaged in redesigning digital services, with engagement processes in place.	-	<b>Substantial</b>
4	NWSSP digital plans set out a roadmap for the TRAMS digital aspects which include the appropriate staffing, resource and knowledge to meet the demands of the digital workstream.	3	<b>Reasonable</b>

### Management Actions



High Priority



Medium Priority

### Themes



### Risk Types

Financial Loss  
Legal & Regulatory Non-Compliance

# Findings & Agreed Action Plan

**Objective 1: The digital and technical specifications are being developed to meet current and future needs, with appropriate consideration of relevant guidance.**

**Reasonable**

## Overview / Summary of Observations

The requirements definition was started under the previous project manager with an exercise undertaken by Grant Thornton. This included process mapping and development of user stories which defined the required functionality, split into functional areas which were developed with key stakeholders from within the relevant service area.

The current project manager revised the earlier work into a requirements document which formed part of the invitation to tender. This shows the detailed functionality required, split into key areas, along with key pass/fail items in order to define a minimum viable product (MVP) along with additional functionality, with each item MoSCoW (Must have, Should have, Could have, Won't have) assessed.

Both a business impact assessment and a data protection impact assessment (DPIA) have been completed which identify the key legislative requirements, and these are included within the requirements document, specifying the need to comply with key guidance and legislation such as Cyber Essentials+, ISO27001, MHRA and EU manufacturing standards.

The procurement exercise was unsuccessful due to the complex nature of the specified requirements and there is ongoing work with key stakeholders to review all the requirements to better define the MVP and prioritise the remaining functionality.

Our review of the requirements noted that they do, in general, reflect the current and future needs and good practice. However there are a small number of items where the wording may be restrictive or too specific and preclude some modern digital aspects for any future procurement exercises. In particular the statement for the requirement for reporting functionality may not fully reflect the use of power BI, and the requirement to deploy across multiple datacentres may exclude a pure cloud offering. We note that at the time of the original tender DHCW were unable to host, however the improvement in the Azure environment since then means that the situation may have changed.

In terms of the wider TRAMS programme, there has been digital involvement for the costing for the hubs for the requirement for LAN and switch infrastructure, and so the relevant specifications for cabling would have been considered.

Key Findings	Risk & Impact	Agreed Management Action
<p>1 <b>Functionality</b></p> <p>the wording of some requirements in the tender documentation may be restrictive, or too specific and may preclude some modern digital aspects for any future procurement exercises. In particular the statement of the reporting functionality requirement may not fully reflect the use of power BI, and the stated requirement for multiple datacentres may exclude a pure cloud offering. At the time of the original tender work DHCW were unable to host, however the improvement in the Azure</p>	<p>The TRAMS digital solution may not fully reflect up to date technology</p>	<p><b>Agreed Action</b></p> <p>We acknowledge that some requirements in the original tender may be too specific and could limit modern digital solutions. Ahead of any future procurement, we will review and update the documentation to reflect current technologies such as Power BI and cloud-based infrastructure, including Azure but will ensure that be doing this we are not solutioning the requirement.</p> <p>The TRAMS Digital Team have begun a full review of the TRAMS Digital requirements.</p>

environment since then means that the situation may have changed.

An assessment of all requirements suppliers failed and/or would have failed were reviewed and decisions have been made as to whether these requirements would be left as is, moved to a different scoring stage (pass/fail or scored assessment), changed considerably or just wording changes.

A requirement was already in place to request access to all raw data for reporting purposes, including PowerBI. This was added to ensure regardless of reporting solution that NWSSP would have the ability to produce reports themselves.

The Project Team have been assessing all requirements from a strategic and operation perspective and streamlining the approach where possible, focusing on more MVP type approach. The team have been conscious to maintain quality and ensure the requirements do not restrict certain suppliers.

**Expected Evidence of Implementation:**

PowerPoint slide deck detailing the discussions and different approaches taken to streamline the requirement documentation.

An updated requirement spreadsheet document with changes to the category structures, the phasing, the requirements themselves including wording changes. This will include focusing on statement of reporting functionality.

Discussions with Version 1 will occur and the outcome of these sessions will also assist in determining the approach taken forward. Early discussions around the Qlik reporting tool indicate this could be a solution.

**Medium Priority**

**Officer: Project Manager**

**Target Implementation Date: 14/12/25**

**Theme:** Information, Data Quality & Data Accuracy

Control Operation

**Overview / Summary of Observations**

Support and advice was provided by both DHCW and SSP Procurement departments, with a proposed procurement approach and plan agreed by the project board. The approach taken was to set the requirements, check the market, tender and score based on a fixed price for the delivery of the agreed product. We note that there was limited, resource available for support from Procurement, particularly at the start, and the initial timescale was shortened due to the anticipated opening of the Hub.

A market investigation was undertaken in 2024, supported by DHCW Procurement, with short discussions held with 4 suppliers, after which it was decided that the market was suitable for a formal tender process. Procurement support subsequently changed to SSP Procurement.

Queries were raised at the project board whether the procurement should be a competitive dialogue rather than the formal tender process. A paper was provided to project board which stated that the initial market engagement delivered the main benefits of that option and that a solid understanding of requirements was in place. Following that the decision was made to proceed to an open tender, which provided a shorter timescale, however this reduced the ability to discuss and negotiate with suppliers. We note that no Procurement representatives were at project board, which limited their visibility of the discussion and the full market engagement process.

The tender evaluation process was appropriately documented with the assessment split into evaluation groups, linked to the functional areas with the stakeholders being those involved in defining the needs. We also note that the specification was clear about who would be assessing and how each functionality was to be scored.

Due to the complex nature of the specified requirements the procurement exercise has failed to provide a supplier, with only one supplier submitting a full bid, with one other completing the pass/fail aspect. Subsequent to this there have been discussions with suppliers to identify any lessons. We note that due to the lack of any supplier to be able to provide the required functionality, the open tender approach may have been the wrong approach.

Competitive dialogue is used for complex projects, where requirements are not fully defined or for new digital systems where no readily available solution exists on the market. This option has been removed from public sector procurement, however a new "competitive flexible" process is allowed which can be used for niche requirements where engagement with suppliers would be beneficial in helping to better understand the supplier's solution. As such this should be considered for the future procurement as there is nothing in the market that can fully deliver the TRAMS digital needs.

Work is currently ongoing to prepare for a future procurement exercise, and we note an intent to set the contract to be the MVP and to include the additional functionality as optional, without contractual obligation, which would enable functionality to be added later, or sourced elsewhere.

Key Findings	Risk & Impact	Agreed Management Action
<p>2 <b>Procurement Approach</b></p> <p>The open tender approach has failed to provide a supplier. Public sector procurement now allows a new "competitive flexible" process which can be used for niche requirements where</p>	<p>The TRAMs digital project may not deliver an</p>	<p><b>Agreed Action:</b></p> <p>We recognise that the open tender approach did not yield a suitable supplier for TRAMS. For future procurement, we will consider using the "competitive flexible" process to allow greater</p>

engagement with suppliers would be beneficial in helping to better understand the supplier's solution. As such this should be considered for the future procurement as there is nothing in the market that can fully deliver the TRAMS digital needs.

appropriate solution.

engagement with suppliers and better alignment with our niche digital requirements.

The project is currently assessing an option to utilise Oracle through the existing arrangements with Version 1. This activity may also assist in providing an alternative route to a solution where a re-tender may not be required.

**Expected Evidence of Implementation:**

Discussions with Procurement will be required to detail this approach further as initial conversations stated a competitive dialogue process was not possible, and this approach may be similar.

Meeting notes, minutes or emails showing the discussion has taken place will be provided.

Will only be required if a solution cannot be developed with Version 1. In Mid November the project team will know whether a new tender process is required, and this conversation can be held.

**High Priority**

**Officer: Project Manager**

**Target Implementation Date: 14/12/25**

**Theme:** Contractual

Control Operation

**Objective 3: Plans and interfaces with services ensure that stakeholders are appropriately involved in defining their needs for the TRAMS digital environment and are engaged in redesigning digital services, with engagement processes in place.**

**Substantial**

### **Overview / Summary of Observations**

A project board is in place along with a project plan, split into 5 phases from initial supplier engagement to the implementation phase with a business as usual date of March 2027. As noted above a business impact analysis and DPIA have been completed. The project forms part of the wider TRAMS programme and a project scope document has been completed for the TRAMS Digital project which clearly sets out the aims and objectives and what is in and out of scope.

The project board has a formal terms of reference stating the membership which includes key stakeholders. The project board meets on a regular basis with good attendance and business includes a highlight report noting the current status, milestones and achievements, risks and issues and any required actions.

The original requirements work included diagrams of the processes to be digitised. This was based on a series of workshop with users and stakeholders in order to fully design the processes to be in place and we note that some design work is still ongoing.

The original design work considered that full process, however some of the stated functionality is delivered within other systems. As we previously noted, there is ongoing work to review the functional needs following the failed procurement exercise, as part of this the key processes are to be identified, and there is an opportunity to review the designed processes to ensure they are still valid.

**Objective 4: NWSSP digital plans set out a roadmap for the TRAMS digital aspects which include the appropriate staffing, resource and knowledge to meet the demands of the digital workstream.**

**Reasonable**

**Overview / Summary of Observations**

The NWSSP IMTP specifically notes the development of TRAMS and the associated digital system, with the Digital section of the IMTP defining it as a core priority in terms of providing design, implementation and assurance support for the sourcing of the digital solution.

The TRAMS digital project management resource is included within the Transformation Management Office workplan and is this is being provided. There has also been assurance and technical requirements support from the cyber security and information governance functions within NWSSP.

As the implementation stage has not yet been defined, the timing and requirements for this are not yet fully established. The actual level of digital resource requirement is unknown at present, and will depend on the extent to which the solution is of the shelf or Software as a Service compared to one that requires additional development or internal hosting. There will be a need for digital support from both NWSSP and from DHCW during the deployment and integration process of any digital system, and a potential requirement for further design and/or development resource. We note that NWSSP IT have limited resource available, which would require advanced notice of any requirement and DHCW have not yet confirmed their resource availability.

Key Findings	Risk & Impact	Agreed Management Action
<p>3 <b>Digital Resource</b></p> <p>There will be a need for IT support from both NWSSP and from DHCW during the deployment and integration process of any digital system, and a potential requirement for further design and/or development resource. We note that NWSSP IT have limited resource available, which would require advanced notice of any requirement and DHCW have not yet confirmed their resource availability.</p>	<p>delays to implementation</p> <p><b>Medium Priority</b></p>	<p><b>Agreed Action:</b></p> <p>We acknowledge the need for IT support from both NWSSP and DHCW during deployment and integration.</p> <p>We're looking into whether the Central Team eBusiness Services can help out with both the implementation and ongoing support, since their skills and responsibilities clearly overlap with what's needed.</p> <p>We have and will also continue to engage both parties early to confirm resource availability and provide advance notice to ensure appropriate support and planning for any additional design or development needs.</p> <p><b>Expected Evidence of Implementation:</b></p> <p>Outcomes of discussions with CTeS will be recorded and shared depending on the outcome of the upcoming Version1 workshops, which may lead to an Oracle based service.</p> <p><b>Officer: Project Manager</b></p>






**Theme:** Resourcing

Control Operation

**Target Implementation Date: 28/12/25**

# Appendix A

## Assurance Opinion

	<b>Substantial</b>	Few matters require attention and are compliance or advisory in nature. <b>Low impact</b> on residual risk exposure.
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	<b>Limited</b>	More significant matters require management attention. <b>Moderate impact</b> on residual risk exposure until resolved.
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	<b>Advisory</b>	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.

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Priority	Explanation
<b>High</b>	Significant risk to achievement of a system objective OR evidence present of material loss, error, or misstatement. Poor system design OR widespread non-compliance.
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# Audit & Assurance Services

## Quality Assurance and Improvement Program 2024/25

January 2026



GIG  
CYMRU  
NHS  
WALES

Partneriaeth  
Cydwasaethau  
Gwasanaethau Archwilio a Sicrwydd  
Shared Services  
Partnership  
Audit and Assurance Services



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Review reference:	NWSSP-2025-QAIP
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Auditor(s):	Director of Audit & Assurance
Executive sign off:	Neil Frow, Managing Director NWSSP
Distribution:	Audit Committee Chairs and Board Secretaries
Committee:	Velindre University NHS Trust Audit Committee for NWSSP 10 February 2026



Audit and Assurance Services conform with all Public Sector Internal Audit Standards as validated through the external quality assessment undertaken by the Chartered Institute of Public Finance & Accountancy

### Acknowledgement

NHS Wales Audit & Assurance Services would like to acknowledge the time and co-operation given by management and staff during this review.

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## 1. Introduction

This paper sets out the Quality Assurance and Improvement Programme (QAIP) for 2024/25 and the approach and work for 2025/26.

The QAIP is a requirement of the Public Sector Internal Audit Standards (PSIAS).

## 2. Approach

Audit & Assurance's Quality Manual states:

"The Director of Audit & Assurance must develop and maintain a quality assurance and improvement programme that covers all aspects of the internal audit activity (Standard 1300). This should include internal and external assessments (standards 1311 and 1312)."

In 2023, we had the mandatory External Quality Assessment (EQA) which was undertaken by The Chartered Institute of Public Finance and Accountancy (CIPFA). As an EQA is required at least once every five years, we will need to have another one in place by March 2028 at the latest.

A new set of Global Internal Audit Standards were introduced from January 2025 and apply to the UK Public Sector from 1 April 2025. Guidance to support the implementation of the new Standards within the UK Public Sector has been produced by the UK's Internal Audit Standards Advisory. We undertook work to ensure that we comply fully with the new Standards from 1 April 2025.

The external assessment covers:

1. Update on the 2023 External Quality Assessment undertaken by CIPFA (Section 2.1).

The internal assessment covers:

2. Quality Reviews - organisation focussed reviews to ensure each NHS organisation and Head of Internal Audit, together with our Capital & Estates and Digital & IT Teams are covered (2.2)

In addition, there is other information that supports the QAIP:

3. Results of Audit Satisfaction Surveys (a survey is sent after each audit) (2.3)
4. Key Performance Indicator Outcomes (2.4)
5. Audit Committee assessments of their own effectiveness that include Internal Audit (2.5)
6. Head of Internal Audit 'Conformance Statements' (2.6)
7. Formal meetings with Chairs of Audit Committees and Directors of Corporate Governance (2.7)
8. Other relevant information (2.8 & Sections 3.1 to 3.2).

## 2.1 Update on the External Quality Assessment Actions

An External Quality Assessment (EQA) needs to be undertaken at least once every five years to comply with the Public Sector Internal Audit Standards (PSIAS). In March and April 2023, the Chartered Institute of Public Finance & Accountancy undertook the assessment. The key findings of their assessment were:

- “It is our opinion that the self-assessment for the NHS Wales Shared Services Partnership’s Audit and Assurance Service is accurate, and we therefore conclude that the Audit and Assurance Service FULLY CONFORMS to the requirements of the Public Sector Internal Audit Standards;”
- All 11 individual subsets of standards (the 4 Attribute Standards and the 7 Performance Standards) were also assessed as fully conforming to the PSIAS;
- 9 audit files were reviewed (at least one per Head of Internal Audit) and no issues were identified; and
- Feedback received from 12 Audit Committee Chairs and Board secretaries was positive about the internal audit service provided by NWSSP Audit & Assurance.

The report noted two advisory findings:

- 1) It was suggested we repeat the point about having no impairments to our work in the annual report and opinion which we did for the 2022/23 and then the 2023/24 and 2024/25 year-end annual reports and opinions; and
- 2) That we need to prepare for the introduction of the new Global Internal Audit Standards in 2025. We set a specific IMTP objective for 2024/25 covering the implementation of the new Standards and undertook work to ensure that we comply fully with them from 1 April 2025 (see Section 2.8 below).

We have actioned both advisory findings.

As a reminder, the EQA report was submitted to the NWSSP Audit Committee in April 2023 and subsequently shared with all NHS Wales organisations.

## 2.2 Quality Reviews of Audit Files

A sample of 16 audit files was reviewed (note: 16 out of 289 delivered audits for 2023/24 equates to 5.5%).

The sample of 16 covered:

- one audit at each NHS Wales Organisation (12 reviews);
- one audit at NWSSP (1 review);
- one audit at the Joint Commissioning Committee (JCC) (1 review); and
- two audits undertaken by our Capital & Estates and Digital & IT Teams (2 reviews).

The reviews comprise:

- 1) Checking that the audit file has been completed correctly and fully;
- 2) Reviewing evidence to support the completion of the checklist;
- 3) Product reading of the final report/output;
- 4) Follow-up questions with HIAs/Lead Auditors; and
- 5) Production of a summary note.

This is the first year of our new Electronic Working Paper System (ESRA) so the reviews have also considered how effectively ESRA has operated in comparison to our previous system 'TeamMate' (see Section 2.8).

A list of the audits reviewed is included in the table below:

<b>No.</b>	<b>Organisation</b>	<b>Review Title (file reference)</b>
1	ABUHB	Medical Equipment & Devices (AB-2425-15)
2	BCUHB	Value Based Healthcare (BC-2425-07)
3	CVUHB	Business Continuity Planning (CV-2425-07)
4	CTMUHB	Regional Integration Fund (CTM-2425-23)
5	HDUHB	Health & Safety (HD-2425-23)
6	SBUHB	Discharge Planning (SB-2425-11)
7	PTHB	Deprivation of Liberty Safeguards (PT-2425-10)
8	PHW	Research & Evaluation Strategy (PHW-2425-03)
9	Velindre	Acute Oncology Service (VEL-2425-09)
10	WAST	Vehicle Accident Management (WAST-2425-04)
11	DHCW	Performance Management (DHCW-2425-04)
12	HEIW	Duty of Quality (HEIW-2425-09)
13	NWSSP	Payroll (NWSSP-2425-02)
14	JCC	Governance Arrangements (CTM-2425-35)
15	Capital Team	Capital Systems (CVU-SSU-2425-12)
16	Digital Team	Information Use & Analytics Cyber Security (AB-2425-22)

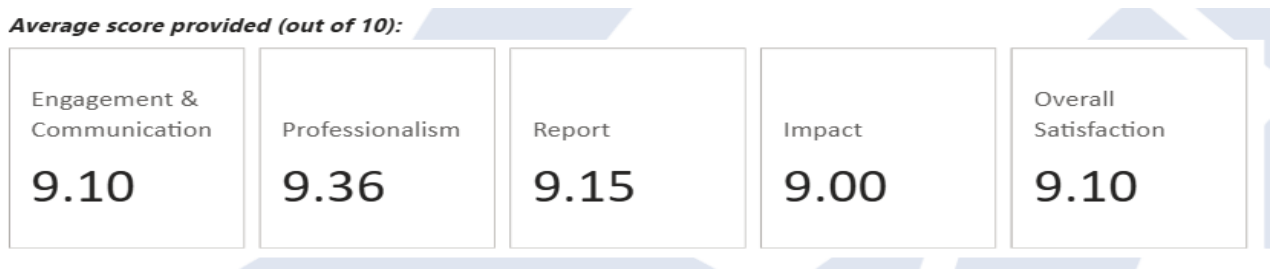
Overall, the results were positive and demonstrated a high level of quality consistent with recent years. However, in a small number of instances, discussions were needed with the Head of Internal Audit to confirm findings and minor exceptions were noted. The results of the reviews will continue to be built into our ongoing training around audit quality.

The exceptions, communicated to the Heads of Internal Audit/Head of Specialist Services in May 2025, are covered at Appendix A.

Based on the reviews undertaken, there were no specific matters that needed to be reported in the Annual Head of Internal Audit opinion in terms of compliance with the PSIAS.

### 2.3 Audit Satisfaction Surveys

Audit satisfaction surveys are sent out at the conclusion of each audit. Response rates in 2024/25 were 57% which again reflects an increase on previous years. Copies of the survey are retained on the individual audit files. A summary of the response rates and findings for each organisation are included in the Head of Internal Audit Opinion. The overall scores for 2024/25 are shown in the table below (the scores are out of a maximum of 10).



In addition, we receive feedback through regular meetings with both Executives, Independent Members, and Audit Committees.

We continue to work with health bodies to improve the response rates to the surveys as this can be a key driver in helping to improve the focus and outcomes of audits. We have also made a small number of changes to our Post Audit Questionnaires to reflect feedback from the Client Service Accreditation process.

### 2.4 Key Performance Indicators

At the end of June 2025 (when all Final opinions were issued), revised KPIs for 2024/25 showed:

KPI	SLA	Target	Overall
Audit plans agreed [2024/25]	√	100%	100%
Audit opinions/annual reports compiled [2024/25]	√	100%	100%
Audits reported over total planned audits *	√	95%	99%
Work in progress	No	N/A	1%
Report turnaround fieldwork to draft reporting [10 days]	√	90%	95%
Report turnaround management response to draft report [15 days]	√	80%	70%
Report turnaround draft response to final reporting [10 days]	√	80%	98%

In 2024/25 we delivered 289 outputs (294 in 2023/24) to support the Head of Internal Audit Opinions and other reporting for the 12 NHS Bodies we audit (7 Health Boards, 3 Trusts, HEIW and DHCW). Audits are also undertaken for NWSSP, the JCC, NHS Performance & Improvement, and Llais.

There were changes agreed to the plans of most NHS bodies during the year with audits and reviews being added and removed. In all cases, these changes were approved by the relevant Audit Committee.

In terms of the delivery of the audit programme, we are often asked to delay reviews until later in the financial year. We are happy to accommodate these requests, where our resources allow us to do so, but this does sometimes mean that audits must be moved back from the Audit Committee they were due to be presented at.

The KPIs for each NHS organisation are reported in each progress report and in their individual Head of Internal Audit Opinion.

## 2.5 Audit Committee Self-Assessments

Each year, Audit Committees will produce an annual report of their own activities and undertake a self-assessment against key criteria set out in the HFMA Audit Committee Handbook. Results of this work, which includes an assessment of Internal Audit, are used to help inform Audit & Assurance's forward strategy at both a Directorate and individual NHS Wales organisation level.

## 2.6 Conformance Self-Assessments

Each year, all Heads of Internal Audit/Specialist Services Unit (SSu) complete a self-assessment against the PSIAS which is submitted to the Director of Audit & Assurance for review. After review, the self-assessments are discussed with the relevant Head of Internal Audit/SSu if there are any matters requiring attention.

Overall, there are very few highlighted areas of 'partial compliance' (and none of 'does not comply') from the self-assessments either from ticking a specific box or from the narrative. This is in line with previous years and reflects, in part, the successful outcome of the External Quality Assessment in March 2023.

The only areas of identified partial conformance, related to:

- 1) The HIA not interacting directly with the Board (function delegated to Audit Committee);
- 2) Assessing the costs of assurance in relation to the potential benefits.

In terms of actions against each of these areas, we propose/are already doing:

- 1) The only action we take formally on this, is to note it as the PSIAS assumes 'delegation' of some key roles.
- 2) In terms of the cost/benefit analysis of our performance, we have:
  - a range of KPI measures, covering economy, efficiency and effectiveness;
  - produced a number of all-Wales summary reports to further the sharing of good practice and common issues, in 2024/25 these covered Contract

Management and Follow-up arrangements/Audit recommendation tracking; and

- developed an audit database which records all the audits undertaken since April 2018 in terms of the opinions given, recommendations made and implemented, area of focus, themes and risks identified. The database is fully interactive and can be used to highlight good practice and common challenges, as well as measuring performance over time. The database is also shared with Welsh Government (WG) and the Director of Audit & Assurance is invited to present to WG's EDT on a six-monthly basis to update WG on the key findings from Internal Audit's work.

## 2.7 Formal meetings with Chairs of Audit Committees and Directors of Corporate Governance

During 2024/25, the Director of Audit & Assurance met with the Directors of Corporate Governance and Chairs of Audit Committee groups on several occasions.

Areas discussed included:

- Progress on the 2024/25 audit programmes
- The format of the annual opinion for 2024/25
- The new Global Internal Audit Standards
- Changes to the approach for audit planning for 2025/26
- Recommendation monitoring and tracking
- Quality based KPIs
- Themes emerging from audit work across NHS Wales
- Demonstration of the audit database
- Internal Audit's IMTP.

There is a small sub-group of the Directors of Corporate Governance who meet regularly with the Director of Audit & Assurance to discuss and support areas of focus.

Further meetings with these key peer groups are planned in 2025/26. In addition, the Director of Audit & Assurance has also met with several Chairs, Chief Executives, Finance Directors, Executive Directors and Boards during the year.

## 2.8 Audit Approach/new Global Internal Audit Standards

We have made no changes to our audit approach in 2024/25 as the new Global Internal Audit Standards took effect on 1 April 2025 and we undertook work to ensure we complied with the new Standards.

For 2024/25 (beginning 1 April 2024) we introduced a new Electronic Working Paper (EWP) system to replace 'TeamMate'. This system is being used (along with SharePoint) to record all our audit work. Our new EWP ("ESRA") has been developed in house and has considered the likely impact of the new Global

Internal Audit Standards being introduced to the UK Public Sector from 1 April 2025. We have delivered training on the use of ESRA and the first round of Quality reviews found strong compliance with the new system.

Our QAIP approach for 2025/26 will include our ongoing assessment of our compliance with the new Standards.

## 3. Other Quality Assurance and Improvement Areas

### 3.1 Wider Role of Director of Audit & Assurance/Heads of Internal Audit

The Director of Audit & Assurance is an observer on the Public Sector Internal Audit Standards Advisory Board and a member of the Wales Public Sector Heads of Internal Audit Forum. He is also an Independent Member of the Audit Committee of Bristol City Council (term ended May 2025). One of the Heads of Internal Audit is a member of Caerwent Community Council in Monmouthshire.

### 3.2 QAIP Approach for 2025/26

The QAIP approach for 2025/26 will include (in addition to the standard areas):

1. Follow up of previous QAIPs;
2. A detailed assessment of the impact of our new EWP; and
3. Continued assessment of the impact of the new Global Internal Audit Standards.

## Appendix A: Quality Reviews 2024/25 Exceptions/Differences

### **Quality Reviews 2024/25 – Exceptions and differences noted:**

#### ***Independence, Objectivity and Competency***

No specific comments on these questions.

#### ***Engagement Planning***

All files had been set up correctly on ESRA, none had restricted access.

Several audit files had good planning aid documents for the areas under review which gave background on sometimes complex areas.

#### ***Performing the Engagement***

It was clear, generally, how the findings recorded on the file linked to the findings in the report (draft and final). For example, where the number of issues recorded did not match the number of recommendations made in the report, it was clear how they had been merged or where additional information had cleared the original finding. Evidence recorded on files was generally to a high standard.

In most instances, testing on the file was split and recorded by audit objective. However, in a few instances, all testing was done under one file section. While this still demonstrated that all the objectives had been covered it was less clear than when the testing had been recorded by objective.

#### ***Supervision and Review***

Head of Internal Audit Final Review was clear in most cases, and this is consistent with previous years. In a couple of instances, the Deputy Head of Internal Audit had completed the final review, and this was due to either the Head of Internal Audit being away, or the Head of Internal Audit having been involved directly in the audit work.

#### ***Reporting***

No specific comments, other than to say I thought the quality of the reports was good and a number contained examples of good and comparative practice.

#### ***Completion***

We have sought feedback for the reviews, and a number had evidence on file of the feedback. In addition, all reports go through to Audit Committee, which acts as a measure of the quality and relevance of our work.

Only one file had not been formally signed off as complete, after the issue of the Final Report.



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**NHS WALES  
Shared Services Partnership  
(NWSSP)**

**Counter Fraud Progress Report Q3  
01/10/2025 – 31/12/2025**

**Mark Weston  
Local Counter Fraud Manager  
NHS Wales Shared Services Partnership**

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## 1. Introduction

In compliance with the Secretary of State for Health's Directions on Countering Fraud in the NHS, this report provides details of the work carried out by the NHS Wales Shared Service Partnership (NWSSP) Local Counter Fraud Manager.

The report's format has been adopted, in consultation with the Director of Finance and Corporate Services, to update the Audit Committee about counter fraud referrals, investigations, activity and operational issues.

## 2. Summary

The Counter Fraud Annual Plan 2025/2026 was completed and approved by the Director of Finance and Corporate Services and approved by the Audit Committee on 13<sup>th</sup> May 2025.

NWSSP continue to employ 1.0 WTE Local Counter Fraud Manager (LCFM) to provide Local Counter Fraud Services.

At 31<sup>st</sup> December 2025 **152.25** days of Counter Fraud work were completed against the agreed 210 days in the Counter Fraud Annual Work-Plan for the 2025/26 financial year

The breakdown of these days is as follows:

Type	Q1	Q2	Q3	TOTAL
Proactive	21.5	23.25	28.75	73.5
Reactive	26.25	25.5	27	78.75
<b>Total</b>	<b>47.75</b>	<b>48.75</b>	<b>55.75</b>	<b>152.25</b>

In summary the reactive days have utilised in conducting 10 fraud investigations including 1 new fraud referral which was received during the last quarter. 4 cases were closed leaving 6 investigations ongoing. A financial recovery of £1,200 was also made.

During Q3 6 fraud awareness sessions were delivered to 235 staff and 75 completed e-learning. Further engagement during Fraud Awareness Month reached out to a further 4,740 people via newsletters and LinkedIn posts. Full details can be seen later in this report.

The NWSSP LCFM has continued to liaise with Internal Audit under the Joint working protocol in place.

The Counter Fraud Plan for 2025-2026 is aligned fully to the NHSCFA requirements as stipulated in Government Standard 13. The Plan states proposed actions throughout the year. In tandem with investigation work required, the main focus of the LCFM during the last quarter is set out in more detail below.

### 3. Fraud Awareness Activity

The NWSSP Local Counter Fraud Service intranet page has continued to be updated with assistance from the NWSSP Communications Team.

E-learning Module – The All-Wales Counter Fraud Awareness E-learning module was launched on Tuesday 18<sup>th</sup> April 2023. 24/25 participation from NWSSP staff was a huge improvement with 1,098 staff completing it. Participation figures for Q3 2025/2026 was 75, The total for the 2025/2026 year to date is now 223.

Fraud Awareness sessions were delivered via TEAMS to:

- 41 NWSSP staff attending two new-starter Fraud Awareness sessions in October and November during Quarter 3;
- 23 staff from the Procurement Management Team on the new Failure to Prevent Fraud Offence introduced by the (ECCT) Economic Crime and Corporate Transparency Act 2023;
- 148 Staff attending two Fraud Awareness Sessions provided to Accounts Payable Teams; and
- 23 staff from the People and Organisational Development Division.

Bi-lingual Newsletters and LinkedIn posts were issued to coincide with International Fraud Awareness Week; the newsletters reached out to 868 people and LinkedIn posts which included short videos highlighting common fraud themes against NHS Wales reached out to 3,872 people via a combination of impressions and video views.

This takes the total number for Fraud Awareness engagement to over 5,000 people during Q3.

Fraud awareness is also signposted in the induction toolkit presented to new staff at the “Welcome Session” which is delivered virtually.

## Fraud Awareness Summary

<b>Fraud Awareness interactions 2025/2026 Group</b>	<b>Total Q1/Q2 (2025/2026)</b>	<b>No of attendees / Participants Q3 (2025/26)</b>	<b>Total Q1-Q3 (2025/26)</b>	<b>Total Staff reached 2024/2025 (For Comparison)</b>
<b>New Starter Fraud Awareness (2 Sessions Q3)</b>	<b>41</b>	<b>41</b>	<b>82</b>	<b>149</b>
<b>e-Learning</b>	<b>148</b>	<b>75</b>	<b>223</b>	<b>1098</b>
<b>Other Fraud Awareness Sessions</b>  <b>Q3 Summary:</b> <ul style="list-style-type: none"> <li>• Accounts Payable x 2 148</li> <li>• Procurement 23</li> <li>• P O D 23</li> <li>• <b>Total 194</b></li> </ul>	<b>48</b>	<b>194</b>	<b>242</b>	<b>186</b>
<b>Newsletters,emails, Sharepoint Blogs &amp; other media</b>  <b>Q3 Summary</b> <ul style="list-style-type: none"> <li>• Intro Newsletter 457</li> <li>• Fraud Newsletter 411</li> <li>• Linkedin 3872</li> <li>• <b>Total 4740</b></li> </ul>	<b>604</b>	<b>4740</b>	<b>5,334</b>	<b>124</b>
<b>Total</b>	<b>841</b>	<b>5,050</b>	<b>5,881</b>	<b>1,557</b>

#### 4. Referrals/Enquiries/Investigations

During this quarter the NWSSP Counter Fraud Manager received 1 new referral for investigation and 4 cases were closed, one case resulted in a recovery valued at £1,200. A summary of the investigation caseload is as follows:

	<b>Caseload</b>	<b>Q3 (2025/26)</b>	
		<b>No</b>	
<b>A</b>	Cases b/f	9	
<b>B</b>	<b>Add</b> No. new of cases opened	1	
<b>C</b>	<b>Total</b> Caseload during Q3 (a+b)	10	
<b>D</b>	<b>Less</b> Cases closed or Transferred during Q3	4	
<b>E</b>	Cases open at end of Q3 (c-d)	<b>6</b>	
	<b>Fraud Prevented or Recovered</b>	<b>Year Total (2025/26)</b>	<b>Year Total 2024/2025 for comparison</b>
		<b>£</b>	<b>£</b>
	Financial Recoveries	<b>£1,200</b>	<b>£11,474.88</b>
	Total Prevented / Recovered	<b>£1,200</b>	<b>£11,474.88</b>
	Number of sanctions	<b>1</b>	<b>3</b>

#### 5. Local Proactive Exercises

As part of the Government Functional Standards LCFS are required to conduct Local Proactive Exercises (LPEs) and Fraud Risk Assessments and record them on the CLUE case management system. LPEs should be conducted on a local risk-based approach, can be directed by NHS CFA, or pursued as a result of an action point e.g. from an investigation, a Fraud Prevention Notice (FPN) or a wider nationally driven exercise.

The NWSSP LCFM also assists and advises other NWSSP / NHS Staff, LCFS colleagues and NHS CFS Wales with queries on fraud related matters. Data is now requested by NHS CFS Wales on the volume of queries and advice received in relation to fraud matters, as such a record is logged and maintained on queries and assistance provided on such matters.

The NWSSP LCFM received 20 queries during Q3 from a wide range of topics including several Mandate Fraud checks, National Fraud Initiative (NFI) checks, Recovery of Salary Overpayments, systems queries and Fraud referrals.

The LCFM meets regularly with The CFS Wales Team and Lead LCFS Colleagues at the Counter Fraud Liaison Group.

The LCFM also continues to liaise with the Cyber Security Team on Cyber threats such as Phishing and Spam email concerns and more recently fraud risks from the use of Artificial Intelligence.

## 6. Fraud Prevention Notices (FPNS) and IBURNs (Intelligence Bulletins)

### Fraud Alerts

Four separate Fraud Prevention Notices were issued in December each separately related to the use of Virtual Credit Cards(VCC's), Payment Terminal Fraud.. It was confirmed that NWSSP does not use VCC's or Payment Terminals. Two related to mandate fraud were checked with the Accounts Payable Supplier Maintenance team but no issues were detected for NHS Wales Organisations.

## 7. Other

The LCFM continues to work with the Assistant Director of Corporate Services to develop and enhance recording of fraud risks and fraud risk assessments at NWSSP.

### National Fraud Initiative

Payroll data has been uploaded; analysis has commenced and is ongoing. Some anomalies have been detected and are being examined further with relevant staff at other Health Bodies. Matches are considered on a risk basis. The majority of Payroll to Payroll matches relate to NWSSP Single Lead Employer doctors who may have changed employers or work additional shifts or bank shifts at other Health Boards. This is perfectly permissible and quite common place, with all such cases being closed with no issue so far. A significant volume was checked during Q3 and await responses.

The summary can be seen as follows;

#### **Report 68.1 Payroll to Payroll phone number**

Only 1 match which was closed no risk as a recording error took place.

#### **Report 78 Payroll to Pensions**

26 matches all closed with no issues as majority of matches related to staff who retired and returned.

## **Payroll to Payroll Report**

Out of 364 matches:

- 150 matches have been closed with no issues found;
- 157 have been opened and are awaiting a response and or further checks; and
- 57 not yet opened.

**Total 194 out of 391 matches have been closed.**

Mark Weston, NWSSP Local Counter Fraud Manager

13<sup>th</sup> January 2026

<b>MEETING</b>	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership
<b>DATE</b>	10 February 2026
<b>PREPARED BY</b>	Carly Wilce, Corporate Services Manager and Gemma Roscrow, Assistant Head of Operational Procurement
<b>PRESENTED BY</b>	Alison Ramsey, Director of Finance and Corporate Services
<b>TITLE OF REPORT</b>	Governance Matters, NWSSP Expenditure
<b>PURPOSE</b>	The purpose of this paper is to provide the Audit Committee with a brief update on governance developments within NWSSP and details of the contract activity within the period.

## 1. STANDING ORDERS AND FINANCIAL INSTRUCTIONS (SO's and SFI's)

There have been no occasions where contract awards were not progressed in accordance with Standing Orders.

## 2. CONTRACTS FOR NWSSP

The table below summarises contracting activity undertaken during the period **23 October 2025 to 26 January 2026**. Details of the contract activity for the period is set out in **Appendix A**.

Description	No.
Retrospective Non-Compliant Activity	0
Contracts value breached/extended at risk as a result of emergency/unforeseen circumstances	0
Invitation to competitive quote of value between £5,000 and £25,000 (excl VAT)	6
Invitation to competitive tender - £25,000 and the OJEU threshold	2
Single Tender Actions	0
Single Quotation Actions	4
Direct Call Off against National Framework Agreement	17
Mini competition against National Framework	2
Contract Change Notice (CCN)	0
<b>Total</b>	<b>31</b>

### 3. GIFTS, HOSPITALITY & SPONSORSHIP

Following the most recent Audit Committee meeting, five declarations concerning Gifts, Hospitality, or Sponsorship were made, all of which were approved the Managing Director approved. The details of which are as follows:

NWSSP Job Title	Dept	Type of Sponsorship	Date of Event	Donated by/Source of Hospitality	Description	Approx Value	Accepted or declined	Date of approval
Senior Finance Business Partner	F&C*	Hospitality	08/12/2025	Vector Consumer	Offer of lunch or dinner	£40 approx.	Offer <b>Declined</b>	03/12/2025
Administrative Support Officer	F&C*	Gift	04/12/2025	Mrs Bucket Cleaning Company	Small gift box of Gower Cottage Brownies received via post.	£20 approx.	Offer <b>Accepted</b>	04/12/2025
Solicitor	LaRs*	Hospitality	01/10/2025	Lisa Jones TMLEP 1 Dover Place Ashford Kent	Lunch at Leonardo Hotel Cardiff	£40 approx.	Offer <b>Declined</b>	01/10/2025
Solicitor	LaRs*	Gift	24/12/2025	Simon Hilton – counsel at kings Chambers – 36 young street Manchester M3 3FT	Bottle of prosecco	£20 approx.	Offer <b>Declined</b> - Gift cancelled by sender after being informed by the recipient that they were unable to accept the gift in accordance with Policy.	24/12/2025
WIBBS Service Manager	PPI*	Gift	16/12/2025	WIBSS beneficiary	6 bottles of wine, box of chocolates and a bunch of flowers	£80-100 approx.	Offer <b>accepted</b> – Offer accepted in part The beneficiary was informed of the VUNHST Standards of Behaviour Policy, which specifies that staff are not permitted to accept gifts or cash following an offer of money. Despite this advice, the individual left the items at Companies House. In line with security procedures, the items were required to be collected; therefore, the flowers and chocolates were shared with the WIBSS team, and the six bottles of wine were donated to the Dreams and Wishes Charity, which supports families of children with life-limiting illnesses through fundraising raffles. This approach was taken as VUNHST does not accept donations of alcohol.	18/02/2025

- *PPI; Planning, Performance and Informatics, F&C; Finance & Corporate Services and LaRs; Legal and Risk Services*

#### **4. WELSH GOVERNMENT QUARTERLY UPDATE**

On a quarterly basis, we issue a letter to the Director General of Health and Social Services at Welsh Government to confirm any Audit Reports which have achieved limited or no assurance. NWSSP has reported a nil return for the Q3 period.

#### **6. RECOMMENDATION**

The Committee is asked to **NOTE** the report.

## APPENDIX A - NWSSP Contracting Activity Undertaken (23/10/2025 to 26/01/2026)

### Retrospective Non-Compliant Activity (0)

This is activity where departments have engaged suppliers directly without seeking Procurement involvement and therefore, have incurred a direct breach of SFI's.

### Contracts value breached/extended at risk as a result of emergency/unforeseen circumstances (0)

### Report of Single Tender/Quotations Actions - Prospective (4)

No.	Division/ Service	Procurement Ref No	Period	SFI Reference/ Compliance	Agreement Title/ Description	Supplier	Anticipated Agreement Value (ex VAT)	Reason/Circumstance/Issue	Procurement Action Required
1.	Digital & Workforce Productivity	NWSSP-SQA (2025/26) 65	16/12/2025 to 09/01/2029	SQA	Digital & Workforce Education Software Licenses	Omniplex	£19,716.00	The software is used to produce e-learning resources for statutory and mandatory training for All Wales for both clinical and non-clinical modules.  Ominplex is the only official/authorised UK/Europe reseller for Articulate 360.	N/A
2.	Supply Chain	NWSSP-SQA (2025/26) 67	12/01/2025 to 31/03/2027	SQA	Adverse Weather Support	4x4 Response Wales	£10,000.00	4x4 cover for urgent and emergency transport support during periods of adverse and inclement weather as part of NWSSP's Civil and Business Contingency planning. There are no other voluntary or charitable organisations that can provide this service, this initiative is saving NWSSP an average of £50k per year by not hiring our own 4x4 fleet for 'just in case' events.	N/A
3.	Digital & Workforce Productivity	NWSSP-SQA (2025/26) 69	One off requirement	SQA	ANCIPS conference	ANCIPS	£14,500.00	One off payment to ANCIPS for conference attendance and exhibition stall at ANCIPS, India's largest psychiatry conference. This recruitment activity directly supports Welsh Government workforce priorities and aligns with existing international recruitment commitments under established memoranda of understanding.	N/A

4.	Surgical Materials Testing Laboratory	NWSSP-SQA (2025/26) 70	One off requirement	SQA	HATRA Hosiery Tester Replacement Measuring Head	Segar Technologies	£5,320.00	Hosiery testing using the Hatra Mark II is mandatory for SMTL compression garment UKAS accreditation. The National and International Standards SMTL test against require a specific piece of equipment and Segar are the only manufacturer able to fulfil the requirement.	N/A
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### Compliant Activity Delivered (27)

No.	Division/ Service	Procurement Ref No	Period of Agreement	SFI Reference/ Compliance	Agreement Title/ Description	Supplier	Anticipated Agreement Value (ex VAT)	Reason/ Circumstance/ Issue	Procurement Action Required
1.	Surgical Materials Testing Laboratory	SSP-RFQ-RA354693	One off to be completed by 31/03/2026	Quotation	Provision of an autoclave steriliser	VWR International Ltd	£19,900.82	Quotation exercise via Multiquote portal	N/A
2.	Pharmacy	SSP-RFQ-RA354807	One off to be completed by 31/03/2026	Quotation	Provision of Particle Counter	OptiCal Sciences Limited	£19,050.00	Quotation exercise via Multiquote portal	N/A
3.	Corporate Services	SSP-RFQ-RA354990	28/01/2026 to 27/01/2028 with 12 month extension option	Quotation	Archive Storage	Restore PLC	£15,120.00	Quotation exercise via Multiquote portal	N/A
4.	Corporate Services	SSP-RFQ-RA354359	One off to be completed by 14/01/2026	Quotation	Provision of an Energy Monitoring for Multiple Sites	City Electrical Factors Limited	£5,619.23	Quotation exercise via Multiquote portal	N/A
5.	Supply Chain	SSP-RFQ-RA354828	22/12/2025 to 28/02/2026	Quotation	IP5 Fence Repairs & Replacement	Fusion Electrical & Building Services Engineering Ltd	£6,438.60	Quotation exercise via Multiquote portal	N/A
6.	Legal and Risk	SSP-RFQ-RA3555109	23/12/2025 to 22/12/2026	Quotation	Electronic Document Bundling Tool	Bundledocs	£5,500.00	Quotation exercise via Multiquote portal	N/A
7.	Pharmacy	SSP-DIR (25-26) 120	1st December 2025 to 1st December 2028	Direct Award	Pharmacy MFD requirement	Kyocera	£5,677.57	Direct award CCS framework RM6361	N/A
8.	Pharmacy	SSP-DCO (25-26) 124	26th February 2026 to 25th February 2030	Direct Award	ePQMS Pharmaceutical Quality Management System	Bizzmine	£94,080.00	Direct Award under Schedule 5 paragraph 7 of the Procurement Act 2023	N/A

9.	Corporate	SSP-DCO (25-26) 126	One off requirement to be completed by 31/03/26	Direct Award	Provision of Shoreline Sockets at IP5	EFS systems (UK) ltd	£9,057.58	Direct award via Welsh gov framework	N/A
10.	Digital	SSP-DCO (25-26) 131	One off requirement	Direct Award	NWSSP North Wales Access Point	Insight	£5,421.78	Direct Award via RM6098 Framework	N/A
11.	Corporate	SSP-DCO (25-26) 134	One off requirement	Direct Award	IP5 Heating Design Specifications	Drac Consulting Ltd	£15,000.00	Direct award via SEWTAPS framework	N/A
12.	Digital	SSP-DIR (25-26) 136	One off requirement	Direct Award	NWSSP ICT Rack UPS	Insight	£5,692.88	Direct Award via RM6098 Framework	N/A
13.	SMTL	SSP-DCO (25-26) 139	01/03/2026 - 28/02/2031	Direct Award	On site calibration and service of Instron 3345 and 34SC-5 Tensometers	Instron	£39,686.50	Direct Award via Transparency Notice	N/A
14.	Supply Chain	SSP-DIR (25-26) 142	1st January 2026 to 31st March 2026	Direct Award	NWSSP Warehouse Racking Reconfiguration	Whittan	£73,518.00	Direct Award via RM6308	N/A
15.	Laundry	SSP-DCO (25-26) 144	One off requirement	Direct Award	Mono Rail Track and Sorting System	Monorail UK	£91,474.43	Direct Award via Transparency Notice	N/A
16.	Corporate	SSP-RFQ (25-26) 145	One off to be completed by 31/03/26	Direct Award	Emergency Repair to Service Lift at IP5	Otis	£14,915.93	Direct award via NEPO408	N/A
17.	Digital	SSP-DCO (25-26) 152	One off purchase to be completed by 31/01/2026 as part of annual capital application received for replacement plan for laptops	Direct Award	Provision of Laptops for NWSSP	Dell Corporation Ltd	£258,225.00	Direct Award via the RM6098 framework	N/A
18.	Corporate	SSP-DCO (25-26) 153	07/01/26 - 06/01/29	Direct Award	AC Maintenance at Matrix House	Johnson Controls	£15,730.35	Direct award via NOE.0609 framework	N/A

19.	Corporate	SSP-DCO (25-26) 155	01/01/2026 - 28/02/2026	Direct Award	Pest Control Services at NWSSP sites - interim until Feb 2026	Rentokil UK Ltd	£3,090.00	Direct Award via SBS framework	N/A
20.	Corporate	SSP-DCO (25-26) 165	01/02/2026 - 31/01/2027	Direct Award	General Waste Services at Denbigh Stores	Veolia	£6,490.49	Direct award via RM6232	N/A
21.	Supply Chain	SSP-DCO (25-26) 167	One off to be completed by 31/03/26	Direct Award	Pushback Racking Bridgend	Whittan Industrial Ltd	£79,610.00	Direct Award via the Crown Commercial Service (CCS) Framework RM6308 Furniture and Associated Services 2 Lot 4.	N/A
22.	Specialist Estates	SSP-DCO (25-26) 169	26th January 2026 to 24th May 2026	Direct Award	NHS Wales Waste Strategy Development	Mott MacDonald Limited	£24,000.00	Direct Award via SBS Framework SBS10190	N/A
23.	Corporate	SSP-DCO (25-26) 170	One off to be completed by 31/03/26	Direct Award	Pest Control Tubes	Rentokil	£7,772.00	Direct award via Framework	N/A
24.	Primary Care	SSP-FTS-60882	12/01/2026-11/01/2029	Tender via FTS	Mobile Elevating Work Platforms	Height Lift and Shift Limited	£105,117.48	Open Tender	N/A
25.	Laundry	SSP-MIN-60751	One off to be completed by 31/03/26	Mini competition	Provision of Sheet Feeder and Calendar Ironer	Sheet feeder – Jensen UK Calendar ironer - Thomas Broadbent & Sons Ltd	£246,109.00	Mini competition	N/A
26.	Laundry and Supply Chain	SSP-FTS-60639	26th January 2026 to 25th January 2028	Tender via FTS	Roll Cages	PalleTower GB Limited	£192,420.00	Open Tender	N/A
27.	Laundry	SSP-MIN-60751	One off to be completed by 31/03/26	Mini competition	Provision of Sheet Picker for Laundry Services	Thomas Broadbent & Sons Ltd	£148,960.00	Mini competition	N/A

<b>MEETING</b>	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership
<b>DATE</b>	10 February 2026
<b>PREPARED BY</b>	Director of Procurement, Supply Chain, Logistics, Transport and Laundry Services
<b>PRESENTED BY</b>	Alison Ramsey, Director of Finance and Corporate Services
<b>TITLE OF REPORT</b>	Governance Matters, All Wales Contracting Activity
<b>PURPOSE</b>	
The aim of this paper is to give the Audit Committee a concise update on the All Wales contracting activities carried out by NWSSP Procurement Services for NHS Wales Organisations during the reporting period.	

## 1. NWSSP PROCUREMENT SERVICES ALL WALES CONTRACTING ACTIVITY

Since the last report to Audit Committee, up until 20 January 2026, 14 new contracts are at briefing stage, and 11 have progressed to procurement outcome report stage. In addition, 8 extensions have been utilised. 7 contracts that were reported to the previous Audit Committee have now been approved and a summary of the activity for the period is set out in **Appendix B**.

## 2. RECOMMENDATION

- The Committee is asked to **NOTE** the All Wales Contracting Activity outlined in **Appendix B**.

## **1. NWSSP PROCUREMENT SERVICES ALL WALES CONTRACTING ACTIVITY**

“All Wales” contracting activity, also referred to as national procurement activity, is undertaken by NWSSP Procurement Services on behalf of all participating NHS Wales organisations (Boards, Trusts and Special Health Authorities). For the purposes of the “All Wales” procurements, Velindre University NHS Trust is named as the Contracting Authority due to the lead procurement role undertaken by NWSSP Procurement Services to establish the contract. The approvals for “All Wales” contracts are sought and obtained through each participating NHS Wales organisation’s own governance arrangements prior to approval/noting from WG and the subsequent final award of contract. These local organisational approvals include Velindre University NHS Trust where it is a participant in an “All Wales” contract.

Upon establishment of an “All Wales” contract, each NHS Wales organisation will enter into its own contract with the contractor through a “draw down” contract and/or through the issuing and receipt of purchase orders. This combination of NHS Wales organisational input into the establishment of the “All Wales” contract and their role in the operation of the contract, following award, moves risk significantly to the participating organisations and the contractor(s) throughout the life of the contract with the “All Wales” contract acting as the vehicle through which NHS Wales organisations access and operate the agreed arrangements.

To provide further clarity, the “Procurement Stage” referred to as “Briefing” within Appendix B is a pre-notification of the intent to commence a procurement in order to establish a contract for the goods/services as described. The Briefing paper is, following approval by NWSSP Director of Procurement Services, issued to Welsh Government for noting for contracts valued at £1 million and over.

The “Procurement Stage” referred to as “Procurement Outcome Report” (POR) within Appendix B is the post-procurement stage where approval is sought for the contract to be awarded. The POR will contain the details of the procurement process undertaken (in line with the plan outlined in the Briefing Paper) and the proposed details pertaining to the award. The POR is approved by the NWSSP Director of Procurement Services, Welsh Government (for contracts valued at £500,000 or above), NWSSP Managing Director (for contracts valued at £750,000 and over) and NWSSP Chair (for contracts valued at £1 million and over).

## APPENDIX B – All Wales Contracting Activity (11/10/2025 – 20/01/2026)

The table below provides the current position of the contracting activity during the period June to October 2025 in respect of contracts reported to the previous meeting of the Committee.

No	Contract Title	Total Value	Proc Services Director approval	WG approval >£500k	NWSSP Managing Director approval >£750k	NWSSP Chair Approval >£1m
<b>BRIEFINGS</b>						
1.	<b>AW culture media &amp; associated consumables</b> Culture media is a primary consumable used extensively in microbiology across Wales, encompassing both clinical laboratories and food, water, and environmental (FEW) testing laboratories. Its purpose is to provide the optimal conditions required for the growth of microorganisms, enabling their identification <i>Anticipated contract start: 01/08/26 – 31/7/30 (+ 2 years extension)</i>	£8,809,170	09/10/2025	Sent to WG 9/10	NA AT THIS STAGE	NA AT THIS STAGE
2.	<b>AW Continance Products</b> The current contract covers the supply and delivery of disposable and washable (reusable) continence products to Secondary Care and Primary Care patients <i>Anticipated contract start: 01/07/26 (+1 year extension)</i>	£46,000,000	09/10/25	sent to WG 9/10	NA AT THIS STAGE	NA AT THIS STAGE
3.	<b>Emergency Department Wellbeing and Home Safe Service</b> Service was established to support local clinical teams and patients accessing emergency department services. The service offers support for frail older people and vulnerable adults in emergency departments, as well as resettle people in their homes with follow-up welfare calls or visits, and where necessary, to connect them to community services to avoid readmission into the emergency department. <i>Anticipated contract start: 01/04/26 – 31/03/27 (+4 year extension)</i>	£2,434,769	10/10/25	sent to WG 10/10	NA AT THIS STAGE	NA AT THIS STAGE
<b>PROCUREMENT OUTCOME REPORTS</b>						
1.	<b>Provision of Type IIR Masks</b> Type IIR surgical masks are medical-grade face coverings designed to provide both bacterial filtration and resistance to fluid splashes. <i>Anticipated contract start: once approval received October 25 – September 29</i>	£960,000	08/09/2025	24/10/2025	24/10/2025	NA due to value
2.	<b>Thermometry</b>	£2,773,572	15/09/2025	26/11/2025	04/12/2025	04/12/2025

	Provision of medical thermometers for use in hospitals to enable healthcare providers to measure body temperature in various locations including the oral, Auxiliary (armpit), rectal, tympanic (ear), and temporal (forehead) regions <i>Anticipated contract start: 01/11/2025 - 30/10/2029</i>					
3.	<b>Lot 3 -Taxi &amp; Light Goods Transportation Services</b> Taxi and Light Goods Transportation Services for Bridgend. <i>Anticipated contract start: 03/11/25 - 31/5/28 (+1 year extension)</i>	£882,428	18/09/2025	03/11/2025	03/11/2025	NA due to value
4.	<b>Lot 5 – Taxi &amp; Light Goods Transportation Services</b> Provision of Taxi & Light Goods Transportation Services for Blaenau Gwent & North Monmouthshire, Neath Port Talbot, Cardiff & Bridgend <i>Anticipated contract start: 03/11/2025 - 28/02/2028 (+1 year extension)</i>	£610,736	22/09/2025	03/11/2025	03/11/2025	NA due to value

The following table shows new contracting activity not previously reported to the Committee that has occurred in the period 11 October 2025 –20 January 2026

#### Contract Briefing Papers

No	Contract Title	Total Value	Proc Services Director approval	WG approval >£500k
1.	<b>Andrology, Embryology &amp; IVF Consumables</b> The All-Wales Andrology, Embryology and IVF Consumables Framework Agreement will be used by a range of labs across Wales <i>Anticipated contract start 01/04/2026 - 31/03/2030</i>	£948,971	10/10/2025	NA at this stage
2.	<b>Transitional Drugs 5</b> This contract is for medicines which are all shortly due to lose their patent exclusivity (or have previously lost their exclusivity) and therefore will have competition available in the UK. <i>Anticipated contract start 01/01/2026 - 31/12/2027 (+1 year extension)</i>	£45,077,163	09/10/2025	05/12/2025
3.	<b>Enteral Feeding Service</b> The contract consists of enteral feeding products, ancillaries and consumables along with associated pumps. The service is provided within secondary and community care settings and provides a home delivery service for patients. There is also a need within Welsh Prisons when required for care of inmates. <i>Anticipated contract start 01/05/2026 - 30/04/2031 (+3 year extension)</i>	£62,113,772	13/10/2025	sent to WG 13/10
4.	<b>Generic Drugs – INJECTIONS/INFUSIONS 2</b> Injections/Infusions Items to purchase for use by All Wales hospital pharmacy departments,	£6,535,850	17/10/2025	sent to WG 17/10

	<i>Anticipated contract start 01/07/2026 to 30/06/2027 (+1 year extension)</i>			
5.	<b>Printed Forms</b> There are currently 39 All-Wales forms available throughout the Health Boards and Trusts, these include consent forms and patient medical charts amongst many other health-related forms. The purpose of the documents is to record patient data, which is a fundamental component to the successful operational services that NHS Wales provide to the wider public <i>Anticipated contract start 01/04/2026 – 31/03/2030 (+1 year extension)</i>	£1,523,168	29/10/2025	sent to WG 3/11
6.	<b>Transitional Drugs 6</b> This contract is for medicines which are all shortly due to lose their patent exclusivity (or have previously lost their exclusivity) and therefore will have competition available in the UK. The following medicines will be included in the tender:- Apremilast; Denosumab; Ferric Carboxymaltose; Pazopanib. <i>Anticipated contract start 01/03/2026 = 29/02/2028 (+2 year extension)</i>	£15,902,104	04/11/2025	sent to WG 4/11
7.	<b>Supply of Wheelchairs, Associated Parts and Accessories</b> The framework was separated into lots, powered and non-powered adult wheelchairs, paediatric wheelchairs and buggies, each lot included all associated accessories and spare parts <i>Anticipated contract start 01/01/2027 – 31/12/2030 (+2 year extension)</i>	£27,914,315	06/11/2025	sent to WG 6/11
8.	<b>All Wales Catering and Facilities Management Information System</b> A single IT system for Wales to enable the reporting of live catering data in a dashboard format within organisations and across Wales. <i>Anticipated contract start 01/06/2026 – 31/05/2029 (+1 year extension)</i>	£844,827	31/10/2025	NA Direct Award
9.	<b>Recruitment Software</b> The Once for Wales e-recruitment system (Trac) provides visibility of the full end-to-end recruitment process to all users allowing for the tracking of applicants, shortlisting, interview, and appointment stages <i>Anticipated contract start 01/08/2026 – 31/07/2028 (+2 year extension)</i>	£4,468,649	16/12/2025	NA Direct Award
10.	<b>Low &amp; Mid Tech Medicines Homecare Delivery Services</b> This service is initiated by the hospital prescriber, and the patient remains under the care of the hospital team while the agreement provides a delivery service direct to patients' homes. The purpose of this service is to optimise patient outcomes with improved patient care and lifestyle benefits while releasing resources within secondary care <i>Anticipated contract start 01/04/2026 to 31/03/2029 (+1 year extension)</i>	£6,343,752	25/11/2025	sent to WG 25/11
11.	<b>Material Handling Equipment Lease, Hire and Maintenance</b> Tender for the lease, hire and maintenance of Material Handling Equipment (MHE) to support operations at the four regional Supply Chain Warehouses in Denbigh, Bridgend, Picketston and Newport (NDC). <i>Anticipated contract start 01/04/2026 – 31/03/2029 (+2 year extension)</i>	£1,040,000	27/11/2025	sent to WG 27/11
12.	<b>Provision of Part Time Distance Learning Nursing education (Adult, Child, Mental Health, and Learning Disabilities)</b> To deliver degree-level part-time nursing education for employed NHS Wales staff across all four nursing fields: adult, child, mental health, and learning disabilities.	£24,792,480	03/12/2025	sent to WG 4/12

	<i>Anticipated contract start 01/08/2027 – 31/07/2029 (+3 year extension)</i>			
13.	<b>Ustekinumab</b> Ustekinumab is used for multiple indications across gastroenterology, dermatology and rheumatology and is available as a subcutaneous injection and as an intravenous infusion. Pre-filled pens are available for ease of patient administration, with these being available from the originator manufacturer from 2023 and other manufacturers from 2025. <i>Anticipated contract start 01/10/2026 – 30/06/2028 (+1 year extension)</i>	£9,489,300	09/12/2025	sent to WG 9/12
14.	<b>E-Expenses</b> Selenity e-Expenses (from RLDatix, previously Allocate) has been in operation within NHS Wales since 2012 and has been developed significantly over the years in NHS Wales. The system also allows for NHS Wales Shared Services Partnership (NWSSP) to manage Duty of Care checks for Health Boards, Trusts and Special Health Authorities across Wales. This includes the ability to manage Vehicle Tax, MOT checks, vehicle business insurance and user driving licenses. <i>Anticipated contract start 05/08/2026 – 04/08/2028 (+1 year extension)</i>	£1,097,062	17/12/2025	NA Direct Award

### **Contract Award (Procurement Outcome Report) Papers**

No	Contract Title	Total Value	Proc Services Director approval	WG approval >£500k	NWSSP Managing Director approval >£750k	NWSSP Chair Approval >£1m
1.	<b>IV Fluids &amp; Irrigation Solutions</b> This contract covers all parenteral preparations for fluid and electrolyte imbalance, as well as all irrigation solutions purchased by hospital pharmacy departments in Wales <i>Anticipated contract start 01/02/2026 to 31/01/2029 (+1 year extension)</i>	£14,410,853	07/10/2025	20/11/2025	20/11/2025	20/11/2025
2.	<b>Bread Milk Baked Goods Dairy</b> Provision of Bread, Milk, Baked Goods & Dairy <i>Anticipated contract start 19/01/26-30/11/28 (+1 year extension)</i>	£17,894,759	16/10/2025	15/01/2026	16/01/2026	16/01/2026
3.	<b>Unlicensed Medicines – Imports &amp; UK Manufactured Specials</b> Any medicine that meets the definition of a medicine but does not have a Marketing Authorisation valid in the UK, is an unlicensed medicine. These products are medicines manufactured in the UK by the holder of a “Specials” Manufacturing Authorisation (MS) licence, or imported medicines that do not have a GB Marketing Authorisation. They may only be supplied where there is no licensed medicine available to meet the special clinical needs of individual patients. Cost saving, convenience or operational need are not special clinical needs and Specials cannot be supplied for these reasons. Manufacturers, importers, and distributors	£4,295,061	17/10/2025	05/12/2025	20/01/2026	20/01/2026

	must obtain documentary evidence that there is a genuine special clinical need before they supply unlicensed medicines. <i>Anticipated contract start 01/01/2026 - 31/12/2027 (+2 year extension)</i>					
4.	<b>Family Planning Requisites</b> This contract involves the supply of combined hormonal contraceptives, progesterone only contraceptives, emergency contraceptives and the intra-uterine contraceptive devices to all hospital Pharmacy Departments in Wales for use by Family Planning Clinics <i>Anticipated contract start 01/02/26 - 31/01/29 (+1 year extension)</i>	£6,823,823	17/10/2025	05/12/2025	28/01/26	Sent to TM 28/1
5.	<b>Standard and Custom procedure packs</b> Procedure packs are bundled medical disposables that are available in sterile packages. Typically, these disposable packs include drapes, gowns, swabs, polyware, blades, sutures, syringes and other products associated with clinical procedures that are carried out in a hospital setting. <i>Anticipated contract start 16/01/2026 - 31/12/2030 (+1 year extension)</i>	£22,607,613	20/10/2025	15/01/2026	15/01/2026	16/01/2026
6.	<b>Surgically Implanted Breast Prostheses</b> The provision of surgically implanted breast prostheses, nipple implants, sizers, and expanders <i>Anticipated contract start 16/01/26 - 30/11/29 (+1 year extension)</i>	£1,779,950	31/10/2025	15/01/2026	15/01/2026	15/01/2026
7.	<b>Transitional Drugs 5</b> For the supply of Aflibercept, Dapagliflozin, and Golimumab medicines which have recently lost patent exclusivity resulting in the availability of generic and biosimilar medicines. <i>Anticipated contract start 01/01/2026-31/12/2027 (+1 year extension)</i>	£5,577,341	25/11/2025	05/12/2025	11/12/2025	16/12/2025
8.	<b>Forensic &amp; Statement Reconciliation Software</b> the continued use of forensic software capturing invoice errors and preventing payment duplications, combined with a statement reconciliation application. <i>Anticipated contract start 18/03/2026 - 17/03/2029 (+1 year extension)</i>	£596,575	03/12/2025	NA Direct Award	NA below approval threshold	NA below approval threshold
9.	<b>Provision of a Diploma in Healthcare Planning for NHS Wales</b> The provision of a Diploma in Healthcare Planning for NHS Wales for planners within Health Boards and Trusts - including hosted organisations Joint Commissioning Committee (JCC), Special Health Authority's Digital Health Care Wales (DHCW) and Health Education and Improvement Wales (HEIW). <i>Anticipated contract start once fully approved -31/08/29 (+3 year extension)</i>	£1,775,477	13/01/2026	Sent to WG 13/1		
10.	<b>Facilities Management - Provision of Cleaning and Security Services</b> The company engages with services users and has demonstrated the ability to be flexible in their service delivery to meet changing requirements, as each separate location had its own specific requirement	£2,427,614	15/01/2026	NA Direct Award	sent to NF 15/1	

	the tasks and hours required varied depending on the building size and occupancy. <i>Anticipated contract start 01/02/2026-31/10/26</i>					
11.	<b>Respiratory Therapy &amp; Ventilator Consumables &amp; Accessories</b> Provision of Respiratory Therapy and Ventilator Consumables to Health Boards and Trusts in NHS Wales (CPAP devices, humidifiers, masks, tubing, infant bonnets, infant masks, infant headgear, PEEP valves, spare parts, accessories) <i>Anticipated contract start 01/04/2026-31/03/2029 (+1 year extension)</i>	£13,004,145	15/01/2026	sent to WG 15/1		

### Contract Extensions

No	Contract Title	Total Value	Proc Services Director approval	WG approval >£500k	NWSSP Managing Director approval	NWSSP Chair Approval
1.	<b>All Wales Orthopaedic, Trauma and Joint Replacement Framework Agreement</b> Covers a wide range of products across the portfolio of Orthopaedic implants, trauma, spinal, and joint replacement products. Price construction is complex, driven by an industry that uses the complexity to its advantage. <i>Contract Extension dates 01/02/2026-31/01/2027</i>	£158,700,000	21/10/2025	original approval applies 16/7/21	21/10/2025	20/01/2026
2.	<b>Surgically Implanted Breast Prosthesis</b> National framework agreement for the provision of breast implants, sizers and expanders Contract extension dates 01/12/2025-31/12/2025	£1,221,892	17/10/2025	original approval applies 18/11/21	17/10/2025	17/10/2025
3.	<b>Influenza Vaccine Season 2026</b> To centrally procure all inactivated influenza vaccines for use in Wales during the 2025/26 season, a procurement exercise was undertaken to purchase vaccine for the programme. Public Health Wales Vaccine Preventable Disease Programme was commissioned to model scenarios to support decision making on the appropriate amount of vaccine to procure based on the uptake and cost. <i>Contact extension dates – season 2026/27</i>	£32,078,880	03/11/2025	WG funded letter 27/10/25	03/11/2025	03/11/2025
4.	<b>Generic Drugs – Injections/Infusions</b> All products are non-stock items and the LHB pharmacy departments will either order via the wholesaler or direct from the supplier. <i>Contract extension dates – 01/07/26 – 30/06/2027</i>	£25,994,560	04/11/2025	original approval applies 15/8/24	04/11/2025	04/11/2025
5.	<b>Interventional Cardiology-Radiology-Endoscopy-Urology Framework</b>	£171,971,807	25/11/2025	original approval	26/11/2025	26/11/2025

	covers a wide range of products across the portfolio of Cardiology, Radiology, Endoscopy, and Surgical Urology. <i>Contract extension dates 01/04/26 – 31/03/27</i>			applies 13/4/22		
6.	<b>Generic Drugs Oral Liquids</b> consists of generic liquids, syrups, solutions, suspensions and powders purchased through Pharmacy Departments. <i>Contract extension dates 01/07/26 – 30/6/27</i>	£4,549,452	27/11/2025	original approval applies 7/6/23	27/11/2025	01/12/2025
7.	<b>Clozapine Tablets</b> Clozapine is indicated for the treatment of schizophrenia (including psychosis in Parkinson's disease) in patients unresponsive to, or intolerant of, conventional antipsychotic drugs. <i>Contract extension dates 01/04/26 – 30/06/28</i>	£2,797,099	15/01/2026	original approval applies 20/3/23	16/01/2026	16/01/2026
8.	<b>Sevoflurane and Vaporisers</b> Sevoflurane is a rapid acting volatile liquid anaesthetic, used for the induction and maintenance of general anaesthesia. A specially calibrated vaporiser is used for its administration <i>Contract extension dates 01/11/26-31/10/28</i>	£1,953,405	15/01/2026	original approval applies 19/6/23	16/01/2026	16/01/2026

<b>MEETING</b>	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership
<b>DATE</b>	10 February 2026
<b>PREPARED BY</b>	James Quance, Assistant Director of Corporate Services
<b>PRESENTED BY</b>	James Quance, Assistant Director of Corporate Services
<b>RESPONSIBLE HEAD OF SERVICE</b>	Alison Ramsey, Director of Finance and Corporate Services
<b>TITLE OF REPORT</b>	NWSSP Corporate Risk Register
<b>PURPOSE</b>	
To provide the Audit Committee with an update as to the progress made against the NWSSP Corporate Risk Register.	
<i>The information presented in this report is accurate as of 20 January 2026 and does not include any updates received after this time.</i>	

## 1. INTRODUCTION

Since the Audit Committee meeting on 7 November 2025, several changes have been made to the NWSSP Corporate Risk Register, as outlined below.

The NWSSP Corporate Risk Register is presented at **Appendix 1**, for information.

## 2. RISKS FOR ACTION

The ratings are summarised below in relation to the Risks for Action:

Current Risk Rating	January 2026
Red Risk	6
Amber Risk	11
Yellow Risk	3
Green Risk	0
<b>Total</b>	<b>20</b>

## Red-rated Risks

At present, there are **six** red risks captured under the Risks for Action section, which are outlined below:

1. the threat of a successful cyber-attack leading to potential loss of systems and/or sensitive data which could have an impact of service delivery (A1);
2. the risk that there may be disruption to the supply of pharmaceuticals caused by external factors, resulting in significant restrictions to provision (A4b);
3. the threat to patient services if the planned developments of the Radiopharmacy and Transforming Access to Medicines Services (TrAMS) hub is not allowed to progress, due to funding or planning limitations (A10);
4. the planned development of the TrAMS Pharmacy Service is adversely impacted, due to financial and staffing challenges (A14);
5. the challenges in scaling support for the Future Workforce Solution rollout (replacement of ESR), risks from limited user organisation capacity that may hinder implementation success, and uncertainties around contract management and funding that require clarification from Welsh Government colleagues (A15).
6. the reputational risk for NWSSP regarding the forecast accuracy for the Welsh Risk Pool (A17).

## Newly Escalated Risks

The Senior Leadership Group has assessed emerging risks. As a result, **two** risks have been escalated to the NWSSP Corporate Risk Register for action (references A17 and A18). These relate to:

- the accuracy of forecasting for the Welsh Risk Pool (A17); and
- the impending expiration of Microsoft licenses (A18).

## Revised Target Deadlines

Since the last Committee meeting in November 2025, there have been three changes made to the revised target deadlines, as follows:

- Risk A5a – Resource constraints impacting NWSSP’s ability to meet Welsh Government and public expectations.

- The target deadline has been revised from 30 November 2025 to 28 February 2026. This risk relates to delivering the Decarbonisation Action Plan and associated Climate Adaptation measures.
- Risk A5b – Resource constraints, particularly in relation to capital funding.
  - The target deadline for this risk has been brought forward from 31 March 2027 to 28 February 2026.
- Risk A10 - The threat to patient services should planned developments of the Radiopharmacy and hub TrAMS services are not allowed to progress due to funding or planning limitations.
  - The target deadline for this risk has been extended from 31 December 2025 to 31 March 2026.

### Risks at Target

Currently, there are **seven** Risks for Action at their target level.

### Risk Trends

The following risks have been reduced following management action and progress that has been made to date:

- There is a reputational risk for NWSSP in its role in student streamlining with the availability of vacancies declared by Health Boards to support the National Nurse Student Streamlining arrangements being much reduced leading to a lack of available roles (A16 reduced from 15 to 6).
- Risk A13 is demonstrating a downward trend. A new five-year lease agreement is being secured with approval received in January 2026 from the Shared Services Partnership Committee and Trust Board. This arrangement provides a medium-term solution aligned with current business requirements.

## **3. RISKS FOR MONITORING**

There are **five** risks which are retained on the NWSSP Corporate Risk Register for monitoring, which are set out overleaf:

<b>Current Risk Rating</b>	<b>January 2026</b>
Red Risk	0
Amber Risk	2
Yellow Risk	3
Green Risk	0
<b>Total</b>	<b>5</b>

## Newly Escalated Risks

- Following the in-depth review of emerging risks conducted in October 2025, one has been reassessed and escalated to the NWSSP Corporate Risk Register for monitoring (reference M5 - risk to organisational reputation arising from public perception that the statutory implementation of the Medical Examiner Service (MES) in September 2024 has caused significant delays in the death certification process).

## **4. RECOMMENDATION**

- The Committee is asked to **NOTE** the update to the NWSSP Corporate Risk Register and discuss the newly escalated risks (A17, A18 and M5).

**NWSSP Corporate Risk Register**

Ref	Risk Summary	Inherent Risk			Existing Controls & Mitigations	Current Risk			Further Action Required	Progress	Trend since last review	Target & Date
		Likelihood	Impact	Total Score		Likelihood	Impact	Total Score				
<b>Risks for Action</b>												
A1	The threat of a successful cyber attack due to weaknesses in, or failure to comply with, security measures leading to potential loss of systems and/or sensitive data. This could impact on service delivery within other NHS organisations dependent on our services and support as well as reputational damage.	5	5	25	Cyber Security Action Protocol Business Continuity Planning (BCP) Champions Meeting Information Governance training Mandatory cyber security e-learning monitored through Quarterly Reviews Internal Audit review BCP Action Cards Annual Cyber Assurance Framework (CAF) completed Continuing CAF compliance measured via KPIs through a continuous improvement plan; reported to SLG quarterly. Regular 'Exercise in a box' exercises with SLG and targeted service areas. Regular phishing testing alongside proactive communications on cyber awareness. Part of All-Wales Cyber Security Network Increased resource in Cyber Security Team to 4 WTE. Ongoing monitoring of existing controls is in place.	3	5	15	More disaster recovery and scenario testing is required across all Divisions linked to work on Business Continuity Planning. NWSSP needs assurance on DHCW scenario testing regime of the national infrastructure and systems they run on which NWSSP is dependent.	The volume of cyber attacks globally and those targeting public sector infrastructure and systems is increasing. This is triggered by political instability and rise in state sponsored terrorism. So the likelihood of an attack is increasing in spite of controls in place.  Advice ongoing to divisions to assist in completion of their Divisional Business Impact Assessments. Head of EPPR attended SLG in June to provide an update on progress.  Rolling program to implement Security Information and Event Monitoring to local and cloud services being led by DHCW. CAF remediation actions all cleared and reported to the Cyber Resilience Unit. The 2025/26 CAF audit has been received and reported to SLG with a plan to implement all recommendations.  Additional communications were sent to all staff regarding cyber security and the need to be professionally sceptical when received emails with links and/or attachments.	➔	31/03/2026
	Strategic Objective - Service Development											
A2	There is a risk that NWSSP is unable to recruit and retain appropriately skilled people due to challenging market conditions resulting in an inability to meet service levels in whole or in part.	3	5	15	Regular reporting to SLG and SSPC through POD report looking at recruitment and retention data. Changes made to use of social media to target interest in NWSSP roles.	2	3	6	Workforce planning strategy for NWSSP roles has been approved and templates being rolled out to support Divisional workforce planning. A programme of learning and development opportunities to nurture NWSSP talent pipeline and retain staff has been put in place. Further turnover trend analysis has been initiated within Divisions with a focus on losing staff with under one years' service. Look at Divisional recruitment metrics to understand if there are links between recruitment timescales and retention.	NWSSP continues to develop it's own programme via "This is our NWSSP" action plan – and we are having success in attracting new recruits in most areas. There are 2 hard to fill areas in Procurement and Audit that we are continuing to focus on, and would reflect a higher risk profile in their Divisional registers. This will be monitored through Quarterly Review process. Time to hire activity now shows NWSSP sitting at 55.8 days against a KPI of 71. We are now green of 5 of the 7 core KPI's (February 2025). Alongside the ongoing efforts on recruiting innovatively, through our employee value proposition work programme and our Agency scrutiny and subsequent reduction, we have seen improvements in all areas. However, while our turnover data shows a decrease of circa 35 we must now focus on a number of our professional roles/divisions where we still experience difficulty attracting high calibre applicants. August 2025 Time to hire activity now shows NWSSP sitting at 52.1 days against a target of 71 days. There are still key areas where there needs to be a focus on recruitment and recruitment methods, taking into consideration the candidate experience and the impact that can have on recruitment. November 2025 saw the refresh of the LPF Sub Group focussing on Attraction and Retention, which will work with colleagues across the organisation and implement best practice in these areas.	➔	At target
	Strategic Objective - Staff											
A3	There is a risk that NWSSP is not adequately prepared for a future pandemic or public health emergency resulting in excessive risk to its people and inability to react to rapid escalation in demand for services.	4	5	20	Emergency Planning and Business Continuity Plans in place and maintained up to date. Part of four nations approach and reliant upon horizon scanning at UK Government level. Learning from Covid Pandemic including external reviews. Director of Planning Performance and Informatics or the Head of Emergency Preparedness attends weekly High Consequence Infectious Disease (HCID) meetings to represent NWSSP and participation on the NHS Executive Emergency Planning Advisory Group. NWSSP is also representation on the NHS Executive Emergency Planning Advisory Group and HCID group, provides NWSSP with early indication of emerging risks and the necessary response levels. Local Resilience Forums are also included in the NWSSP planning network and operational considerations. NWSSP is included in pandemic planning and exercises with WG and PHW. IT systems to support mass numbers of staff to work remotely have been sufficiently stress tested as we now adopt agile working as business as usual arrangements.	2	5	10	Director of Planning, Performance and Informatics and the Head of Emergency Preparedness led exercise Pegasus from NWSSP's perspective which tested pandemic preparedness.	Business Continuity plans will continue to be tested, to include other pandemic scenarios and interdependencies with other NHS organisations.  NWSSP was part of Operation Pegasus which took place Sept-Nov 2025. We are awaiting the external key findings and recommendations which will be reported in early 2026.	➔	At target
	Strategic Objective - Services											

Ref	Risk Summary	Inherent Risk			Existing Controls & Mitigations	Current Risk			Further Action Required	Progress	Trend since last review	Target & Date
		Likelihood	Impact	Total Score		Likelihood	Impact	Total Score				
A4a	There is a risk that disruption in the Personal Protective Equipment (PPE) supply chain caused by external factors or supplier failure results in significant restriction in service provision.	4	4	16	4 Nations approach provides resilience and NWSSP are active partners. Learning from COVID pandemic and any subsequent disruption incidents has been implemented wherever possible.	3	3	9	The Welsh Government Director of Public Health wrote to the Managing Director on 25 March to confirm that the Cabinet Secretary for Health and Social Care agreed that stockpiles of all PPE products should have at least 12 weeks of supply. NWSSP currently working through with Welsh Government on interim stockholding levels, and there is now greater clarity.	A PPE project is working through the next steps including the sourcing and future warehousing requirements to meet the Welsh Government prescribed targets for stock and stockholding of PPE products. Work will commence with PHW to support fit testing arrangements required to source replacement FFP3 products as part of a national procurement. This work will be completed as part of a tender exercise to determine which FFP3 products will be included in the stockpile for future use. A number of critical orders have now been placed in relation to the agreed stock holding limits; procurement arrangements are mostly in place. SLA with WG capturing resilience arrangements has been amended via CCN to include PPE responsibilities and reported to the SSPC in November 2025. Work ongoing with SMTL and Contractor to verify quality of face visor product. As a result the order for face visors is unable to be placed until the Contractor achieves the required regulatory conformance.	➔	31/03/2026
	Strategic Objective - Services											
A4b	There is a risk that disruption in the supply chain of pharmaceuticals caused by external factors or supplier failure results in significant restriction in provision because there are potentially limited options for stock piling for medicines.	5	5	25	Regular and ongoing monitoring of stock levels and supplier performance to identify risks early. Agreement in place for NWSSP to hold buffer stocks on behalf of NHS Wales. Contract reallocation, insofar as when awarded suppliers withdraw, the National Medicines Procurement Team reallocates contracts to alternative manufacturers able to supply. We have introduced and manage a contingency stockpile which is a controlled reserve of critical pharmaceutical products is maintained to mitigate short-term supply chain disruptions. Despite these measures, the risk remains high due to global market volatility, geopolitical pressures, and potential changes in trade tariffs. This risk has also been considered as part of overarching business continuity planning.	5	4	20	Whilst further actions remain limited at this time in terms of pharmaceuticals, largely due to the fact that NWSSP are dealing with global manufacturers and therefore, also subject to the geopolitical pressures and wider market forces, we will continue to conduct heightened monitoring of availability of supply and stock levels and sourcing teams continue to look for suitable alternative products.	There is increasing supply chain instability due to global instability including manufacturing shortages, political conflict and tariffs. This applies not only to pharmaceutical sector but increasingly to other sectors as well. Additional actions will be driven largely to direction by Welsh or UK Governments. Despite the existing controls and mitigation measures, the risk remains high due to global market volatility, geopolitical pressures, and potential changes in trade tariffs. Continued visibility remains essential at this time.	➔	31/03/2026
	Strategic Objectives - Services											
A5a	Resource restraints prevent the ability of NWSSP to meet the expectations of Welsh Government and the public in playing a leading role in delivering the newly published 2025 NHS Wales SDP for Decarbonisation and associated Climate Adaptation planning measures.  Consequences of such failure would mean that the Welsh Government could fail in its response to its declaration of a Climate Emergency.	4	4	16	Regular liaison with Welsh Government. Attendance and leadership of workstreams at National Programme Board.  Funding received from Welsh Government to support national programme across TMO, SES and Procurement Services.	3	4	12	Development of a new reporting format for monitoring progress against the updated SDP initiatives; followed by reporting of the risk through to the National Programme Board through the NWSSP CAP team.  Promotion of success through case studies. Additional capital funding has been made available to NHS Wales for 2025-2027 through the Targeted Estates Fund which should help to enable some objectives within local DAPs.  Provision of Advice on governance for the climate adaptation workstream.	A new reporting arrangement and format is being developed for use with the updated SDP for decarbonisation.  Whilst the availability of finance is the principal risk, there is also a requirement to change custom and practice which requires behavioural change. This too is difficult to influence and change. The need to recoup investment over relatively short financial planning cycles makes this more difficult to achieve. NWSSP will continue to raise risks and opportunities through the National Programme Board.  NWSSP are mobilising to develop plans for progression and coordination of relevant national initiatives listed in the updated SDP.  NWSSP have developed case studies for schemes and will use various forums (Estates, BELP, TAP etc) to promote wider application.  NHS Wales progress on delivery of the 2025-2027 TEF programme is being monitored with no significant delays to report.  Draft organisation and governance arrangements have been submitted to WG for Climate Adaptation for discussion / review.	➔	28/02/2026
	Strategic Objective - Service Development											

Ref	Risk Summary	Inherent Risk			Existing Controls & Mitigations	Current Risk			Further Action Required	Progress	Trend since last review	Target & Date
		Likelihood	Impact	Total Score		Likelihood	Impact	Total Score				
A5b	Resource restraints, most notably capital funding, prevent the ability of NWSSP to deliver its own Decarbonisation Action Plan, updated SDP initiatives and associated climate Adaptation planning measures, hindering the ability of Welsh Government to achieve its ambition to respond to the declared Climate Emergency.	4	4	16	NWSSP Decarbonisation & Adaptation Programme Board in place - Project Execution Plan and TMO Support in place.  NWSSP DAP published and submitted to Welsh Government.  Regular monitoring of progress against objectives is in place.  Internal audit review in 2024 was limited assurance but recommendations have been implemented and signed off by A&A in June 2024	3	4	12	Work is being done by the NWSSP Decarbonisation Delivery Group to target deliverable amounts within the current environment and to continue research into potential wider funding sources.  The NWSSP Costed Decarbonisation Programme Plan has been developed to guide investment planning and was updated in June 2025.  A new Decarbonisation Action Plan will be developed in the coming months with estimated costs for inclusion in the 27/28 IMTP update.  Awards for investment via capital and TEF funding need to be duly implemented within the time constraints and conditions set.  Preparation of Climate Adaptation Risk Assessments. Option appraisals and associated costs will take place for issue to WG by Dec 2026 (and inclusion of costs within the IMTP as appropriate).  Progress on Decarbonisation Training in NWSSP to be monitored.	The following TEF funded schemes are being implemented over 2 financial years 25/26 - 26/27. a) Denbigh Stores RM PV and infra-red heating b) Matrix House EV Charging & Infrastructure Upgrade c) Waste Water Heat Reclaim Systems (GV,CV&YGC laundries)  Welsh Government has approved funds for completion of the roof overlay and insulation works at IP5 - it is anticipated that works will be completed between February- July 2026. Work can now progress on research and planning for incremental roof mounted PV development.  NWSSP CAP team are leading development of plans for progression of organisation specific obligations as listed in the SDP.  The Climate Adaptation risk assessment was completed in December 2025 and following Programme Board and SLT approval was issued to WG. A process of option generation and appraisal will take place in coming months for submission to WG in Dec 2026.  Progress on implementation of Decarbonisation Training is being monitored as appropriate.	➔	28/02/2026
	Strategic Objective - Service Development											
A6	The COVID Inquiry places extreme demands on staff groups, particularly Procurement, and impacts the delivery of business-as-usual services.	5	4	20	Appointment of Legal Counsel Support from Legal & Risk COVID Inquiry Planning Readiness Group has met its terms of reference Reflection Documents completed Central Store of relevant documents Core Participant status for Module 5 confirmed. Evidence provided for Module 5 and Module 3 with further clarification and other requests arriving from the Inquiry Team.	3	4	12	With support from Legal and Risk Services, legal Counsel and Finance & Corporate Services, the Director of Procurement and Health Courier Services provided evidence to Module 5 (Procurement) of the Inquiry through witness statements and requested documentation and in person in March 2025.	We will continue to monitor the progress of the Inquiry but we would not expect to be significantly involved in future modules. There may be ongoing work in relation to the committee style review that Welsh Government set up, to capture issues that weren't covered by the main UK Public Inquiry.  We will work with partners and Welsh Government on any relevant recommendations arising from the final report.  A motion to dissolve the Wales COVID-19 Inquiry Special Purpose Committee was made on 8 October 2025. However, pending the outcome of the Senedd elections in May 2026, this position may change significantly dependent upon the elected party and their associated manifesto / policies.	➔	At target
	Strategic Objective - Services											
A7	The financial climate in NHS Wales poses significant threats to the delivery of existing services and the development of new services as set out in our 2025-2028 IMTP.	5	4	20	Monthly Finance Reports to SLG Finance Report to SSPC and to Audit Committee through Managing Directors update Three Service Improvement workshops with SLG over the summer sharing tools and techniques to develop plans. These have helped informed 2025-2028 plans. Vacancy Control Arrangements implemented	3	4	12	At the end of Quarter 1 all savings plans have been identified to meet the IMTP target requirement and are on track to be achieved. At the end of July 2025, NWSSP reported a surplus of £2.316m which will either be used to fund pressures within NWSSP, be reinvested within NWSSP and/or distributed to NHS Wales/WG	Touchpoint meetings with Welsh Government including the Finance and Performance unit and the Q1 & Q3 JET meetings have been completed and no immediate concerns raised. The IMTP for 2025-2028 was submitted to Welsh Government before 31 March 2025.  We received the IMTP response letter from Welsh Government during the summer.  Our financial performance to the end of Q3 provides assurance of achievement of our financial plan. Pay award funding for 2024/25 and 2025/26 has now been confirmed. We have confirmed a £6m savings distribution for 2025/26 to our partners due to the over-achievement of non-recurrent savings during the financial year.	➔	31/03/2026
	Strategic Objective - Services											
A8	The increasing range and complexity of NWSSP services leads to exposure to a wide range of risks of non-compliance with law and regulatory requirements.	4	5	20	Internal and external assurance and compliance reviews undertaken on a regular basis. Highly regulated areas, i.e. medicines have systemic and operational compliance processes in place which are tested regularly. Professional routes into WG and UK government to shape and plan for changes and to support recruitment for leadership roles. Specific re-accreditation targets within individual Divisions are scrutinised through the Quarterly Review process.	3	4	12	Map of all regulatory requirements being developed. Head of Emergency Preparedness, Resilience and Response created to support all Divisions including work emerging from COVID-19 Inquiry Module 1. Procurement Division is on track with preparedness arrangements for the new regulations in terms of services it delivers to others including NWSSP.	Procurement Services to run an awareness session to be presented to Informal SLG meeting to ensure compliance requirements are understood by Heads of Service. Internal audit programme to consider governance reviews of new or more recent areas of business on a cyclical basis.	➔	At target
	Strategic Objective - Services											

Ref	Risk Summary	Inherent Risk			Existing Controls & Mitigations	Current Risk			Further Action Required	Progress	Trend since last review	Target & Date
		Likelihood	Impact	Total Score		Likelihood	Impact	Total Score				
A9	There is a risk due to the volume of data that NWSSP handles that a significant data breach causes a consequent significant impact upon those impacted by the breach, loss of reputation and financial penalty for NWSSP.  <b>Strategic Objective: Services</b>	3	5	15	Established arrangements in place including: Information Governance Manager Information Governance Steering Group (IGSG) On-line mandatory e-learn for all staff and two-yearly refresher training Data Privacy Impact Assessments Policies and Procedures Guides to Good practice regular communications Accountability through breach reporting Cyber Essential criteria applied as part of procurement processes.	2	4	8	Continue to monitor e-learning training compliance and cause of any data breaches through IGSG.	Controls are well embedded in the organisation with staff reminded of need for vigilance as often as possible. Director of Finance and Corporate Services (SIRO) and Medical and Deputy Medical Director attending joint training session Working Together with Velindre NHS Trust colleagues on 6 May 2025 covering Caldicott, Data protection and wider information governance. More training is being arranged nationally. There is a link to cyber security training and awareness due to the high dependency on data systems. NWSSP needs also to assess the impact of data breaches by others e.g. suppliers or other NHS organisations and the impact on NWSSP or wider NHS service delivery, tested through business continuity planning. Need to link to work on Cybersecurity and our supply chain.	➔	At target
A10	The threat to patient services if the planned developments of the Radiopharmacy and hub TrAMS service is not allowed to progress due to funding or planning limitations.  <b>Strategic Objective - Services</b>	5	5	25	TrAMS Programme Board in place and regular reporting to SSPC MO expertise and experience in place Work progressing with delivery of the Radiopharmacy unit following initial delays with funding approvals and planning permission.	4	5	20	Funding for the next phase of works on the Radiopharmacy Unit has been approved and released by Welsh Government, following planning permission granted by Newport County Council for the TrAMS unit. The Radiopharmacy BJC was approved by partners through the SSPC in July 2024. Some further delays incurred in achieving sign offs through our hosting arrangements, and it is essential there are no further delays to internal approval processes. Oversight of the delivery of the Radiopharmacy Unit sits with the Programme Board.	The format and timeframes for the TrAMS Outline Business Case (OBC) are currently being finalised through the Programme Board and with Welsh Government finance and CPO office. NWSSP has been asked to consider how time can be recovered due to the pressures faced by the unit is Swansea and consequent impact on patient care. There is also an impact on the opening of the VCC that we are aware of. Good progress was made on the OBC in Q4 of 2024-25 and broad agreement on the revenue model methodology by the finance sub group. We are targeting the July SSPC meeting for approval of the next business case stage to allow partners to take the proposals through their local governance arrangements. This target deadline is tight and is being monitored weekly. Concerns have been raised by our host about the Quality and Patient Safety reporting arrangements, whilst these continue to be discussed, lack of support for the OBC by Velindre risks further delay to the OBC timeframes. OBC was approved at July SSPC and has been approved by ABUHB, CTMUHB, CAVUHB and Velindre. FBC option definition remains under discussion with Velindre Trust, to ensure optimum outcomes for all stakeholders for both aseptic products and clinical trials. Radiopharmacy build is on target with floor preparation and steel work completed. Ducting and panels have been delivered to site. Current forecast is for "power on" 16/1/26, Practical Completion 30/1/26, Handover following contractor validation (IQ/OQ) 27/2/26, and delivery of all documentation deliverables by 13/3/26, when the project is forecast to close.	➔	31/03/2026
A11	There is a risk that a significant business continuity event causes a loss of critical infrastructure for an extended period resulting in an inability to provide priority services.  <b>Strategic Objective: Services</b>	5	5	25	Head of Emergency Preparedness appointed Network of Business Continuity Champions Business Continuity Plan and Impact Assessment Directorate Action Cards Internal Audit Review BCP App All departments are now required to carryout a departmental specific Business Impact assessment to inform their Business Continuity Plans in line with ISO 22301 for Business Continuity	2	5	10	Implemented recommendations from Internal Audit Report (30 June 2024) Business Impact assessment workshops have been delivered to Business Continuity Champions. Training and organisational development is now aimed at alignment to the principles and requirements of ISO 22301. Further work to embed this in the organisation will enhance preparedness and response to Business Continuity events.	A series of courses have been published to provide Business Continuity Impact Assessment and Business Continuity Plan development guidance and courses to prepare managers for the management of business continuity and major incident event management. Mass Casualties Management Report was presented to SLG in November 2025.	➔	At target
A12	There is a risk that there is insufficient capital funding to support the development of services and delivery of the IMTP and Ministerial priorities.  <b>Strategic Objective - Service Development</b>	5	4	20	Estates and digital strategies Capital and estates prioritisation returns submitted to WG Close contact maintained with WG Capital Team Track record of delivery and effective use of resources NWSSP Capital Priority Group has been put in place and meet at least once a month and more frequently during key times of the financial year. Joint Executive Team (JET) meetings with WG which provide updates to areas of risk. IMTP objective status forms part of the internal quarterly reviews and risk in relation to funding is discussed. Discretionary Capital budgets agreed and in place for Laundry Services and IP5.	3	4	12	Preparatory work though the Capital Prioritisation Group (CPG) supported successful capital bids into Welsh Government for 2025-26. This means there is less uncertainty compared to prior years and procurement have been able to commence earlier in the financial year. Head of Facilities and Estates started on 1 May to oversee NWSSP arrangements and will be part of CPG planning and monitoring processes.	NWSSP Capital Prioritisation Group will continue to refine the internal arrangements. The Capital Financial Control Procedure was approved by Audit Committee in May to support larger capital schemes. There remains a residual risk that NWSSP is reliant on slippage capital allocations from Welsh Government late in the financial year. To maximise value for money, the CPG will work with Divisions to ensure business cases are completed earlier in the planning cycle to accommodate potential slippage allocations received in year. It is essential to engage with potential suppliers to understand potential costs and lead times, as supply chain pricing remains unpredictable due to global instability. With increased funding available for 2025-2027, the responsibility falls on NWSSP to deliver effectively. A number of schemes were submitted before end of September and additional funding of £1.327m for 2025/26 has now been confirmed. Funding for the IP5 roof business case was approved by Welsh Government in December for £3.134m, with £1.500m approved for 2025/26. The Fleet BJC has now been approved for funding in 2026/27.	➔	31/03/2026

Ref	Risk Summary	Inherent Risk			Existing Controls & Mitigations	Current Risk			Further Action Required	Progress	Trend since last review	Target & Date
		Likelihood	Impact	Total Score		Likelihood	Impact	Total Score				
A13	There is a risk that suitable office accommodation will not be found when leases expire at Charnwood Court and Companies House resulting in disruption to services and for staff and a corresponding fall in quality and responsiveness of the services impacted.  <b>Escalated Divisional/Programme Risk</b>	4	4	16	Lease extended by 1 year for HQ with approval now being sought to extend for a further 5 years from January 2026. Agreement in principle to extend lease arrangements in CoHo for up to 3 years. Project Team scope of work was adjusted to focus on refurbishment of arrangements within HQ and CoHo in Q4 of 2024-25.	2	4	8	Discussions with the HQ landlord have progressed and a new lease approved from January 2026 for 5 years with a tenant only break -clause after 3 years. Reconfiguration of space at Charnwood Court completed and work within CoHo also progressed to accommodate the reduction in footprint at CoHo. Heads of terms have now been received and a project for next steps beyond CoHo arrangements being kicked off.	The most recent discussions with CoHo are progressing to finalise lease extension from April 2025. This will be considered by the SSPC and Trust Board in January 2026. The anticipated savings for the new arrangements had been £200k but the actual savings have been £183k so a cost pressure to be met from savings elsewhere. This provides a medium term solution in line with our future business need and agile working arrangements and the Head of Estates and Facilities will commence a project to look at options for the medium term.  <b>Risk Lead: Director of Finance and Corporate Services</b>	➔	At target
A14	The planned development of the TrAMS Pharmacy Service is adversely impacted due to financial and staffing challenges. Health Boards and Trusts may not approve the revenue funding required to resource the service, leading to Business Cases not being approved by SSPC and Welsh Government. Possible downstream impacts on supply of medicine to patients if the go live of the facility is delayed.  <b>Escalated Divisional Risk</b>	5	4	20	Programme Board in place and subgroups in place for finance and POD matters Programme arrangements in place including risk register for the programme. NWSSP has experience of successfully delivering TUPE transfers between NHS Organisations including new services into NWSSP.	4	4	16	Business Case drafts to be shared within reference groups in advance of formal approvals. Basis of data and calculations to be transparent based on recognised data sets. Summaries of each table split by organisation will be provided. Learning and feedback points to be captured and carried forward from one Business Case to the next. Shared learning sessions are being held between Project Managers working on different projects in the programme. Ensure contractor deliverable drafts are reviewed by Project Team prior to wider issue.	Radiopharmacy BJC approved by SSPC July 2024 and Cabinet Secretary February 2025. South East(SE) Hub OBC approved by SSPC July 2025 and Cabinet Secretary September 2025. Current focus is preparation of the SE Hub FBC. Preparatory work is ongoing for the North and South West Projects, to reduce risk of Business Case approvals.  <b>Risk Lead: Director of Pharmacy Technical Services</b>	➔	31/03/2026
A15	There is a risk that NWSSP is not adequately prepared to support the roll out of the Future Workforce Solution (replacement for ESR) with the ability to quickly scale support services and to react to a rapid demand for services from both the NHSBSA and NHS Wales organisations.  There is also a secondary risk in user organisation capacity and capability resulting in sub-optimal implementations and or extended timescales and reduced benefits; suggesting a requirement for central specialised implementation support team.  Finally, there is a risk to a potential requirement for contract management and subsequent funding arrangements, which require further clarification from WG colleagues.  <b>Escalated Divisional Risk</b>	4	5	20	Informed by the preferred bidder, the NHSBSA included the cost of resource that each user organisation will need to prepare for and support the transition to the FWS within the FBC. Final costs included are the top of band A4C and equate to 3 FTE additional resources per organisation for a number of months (based on the size of organisation and complexity of delivery required) to cover project and change management for each User Organisation. This totals £89.2m within the FBC, however it remains unclear what proportion of this is allocated to NHS Wales. NWSSP is represented at the Future Workforce Solution Transformation Programme Board, CEO Board and Advisory Board to receive early indication of emerging risks and response requirements. Regular meetings in place with NHSBSA SLT. Draft Programme and Resource Plan in place. Regular liaison with Welsh Government also noted in JET meetings. IMTP objective and is scrutinised via quarterly review process Wales Steering group established reporting via SSPC, WODs and DoFs.	4	4	16	Discussions with WG regarding proposed central implementation team. Continue discussions and develop collaboration agreement between NHSBSA and NWSSP on behalf of NHS Wales. Finance meeting with WG Continue meetings with NHSBSA SLT to further inform and finalise Implementation & Resource plan Develop and agree communication plan for NHS Wales organisations. Review of existing organisation resources; both insitu and required to deliver the FWS.	Resource and Implementation proposal prepared and submitted to WG 10/11/25 Meetings between WG & NHSBSA arranged and scheduled for November 2025. Collaboration agreement in draft. To be finalised and ratified via NHS Wales Governance structure prior to submission to the NHSBSA. Review of organisation structures underway.  <b>Risk Lead: Director of People, Organisational Development and Employment Services</b>	➔	April 2026 to support Early Adopter Organisations  Programme completion date 2030.  Interim target milestones TBC
A16	There is a reputational risk for NWSSP its role in student streamlining with the availability of vacancies declared by Health Boards to support the National Nurse Student Streamlining arrangements being much reduced leading to a lack of available roles.  <b>Escalated Divisional Risk</b>	4	3	12	Working with colleagues across HEIW and HBs to highlight the issue and where applicable seek out additional vacancies for streamlining graduates. Communicating with students on the streamlining programme and providing additional support through the escalation process.	3	2	6	Health Boards - Workforce, Nursing and Finance Directors to support HEIW and NWSSP on the Streamlining Programme and ensure that vacancies match commissioning numbers for nursing.	Since the direct involvement of SBUHB, HDUHB and CTUHB Nursing and Workforce Director more vacancies have been added to the streamlining programme for winter 2025 students. Which is likely to significantly reduce the risk to the programme. HEIW is also establishing a Strategic Oversight Board - with the aim of improving visibility and planning for the pipelines of students in the Education Commissioning system - on which we will be a core member. The decision to proceed with 2026 Streamlining for N&M will be taken by the Strategic Oversight Board.  <b>Risk Lead: Director of People, Organisational Development and Employment Services</b>	⬇	01/03/2026
A17	There is a reputational risk for NWSSP regarding the accuracy of the forecast for the Welsh Risk Pool which, if incorrect, could materially impact the financial position of NHS Wales Organisations due to the costs they are required to fund under the Risk Sharing agreement.	3	4	12	The Welsh Risk Pool forecast has historically been prepared using a forecasting model that utilises historic settlement trends. During 2025/26 it has been identified that the historic trends are not being reflected in current case settlements, with increasing case values and lump sum payments and a significant increase in the number of trials booked within the financial year. We are reviewing alternative methods to validate forecast and additional fields can now be reported on in the CMS to enable this. We monitor the forecast monthly in detail to enable early identification of any risk of forecast movements.	4	4	16	Work with FP&D data science team to facilitate additional insights into forecasting options they can support - project brief being prepared. Work with NHSR colleagues to understand their forecasting model in more detail. Monthly forecast meetings with senior LARS colleagues to ensure understanding of key cases, timings and values that will impact the forecast. Regular communications with DoFs & DDoFs on any risks to the forecast position	The maximum forecast for 2025/26 is £49m above the risk sharing expectations included in the planning assumptions for the financial year. Welsh Government have non-recurrently secured additional funding of £49m to fund this increased requirement in 2025/26. The initial forecast for 2026/27 that has been shared for 2026-29 planning assumptions has identified a further significant increase in the DEL expenditure from 2026/27. The forecast has been prepared with reference to the expected cashflows on the iCasework database and a revision to the historic forecasting model with reference to known/expected trial dates and the volumes and values of high values cases. We are working with the Financial Planning & Delivery Unit to review case settlement trends and values with a longer term aim to build to develop a model using data insights and intelligence to inform future forecasts. The initial forecast identifies that NHS Wales Organisations will need to fund £162m under the risk share in 2026/27 placing a significant financial burden on their financial plans. The 2025/26 forecast is £85m funded £36m from HBs/Trusts and £49m additional WG funding.	✳	31/03/2027

Ref	Risk Summary	Inherent Risk			Existing Controls & Mitigations	Current Risk			Further Action Required	Progress	Trend since last review	Target & Date
		Likelihood	Impact	Total Score		Likelihood	Impact	Total Score				
	<b>Escalated Divisional Risk</b>											
A18	The impending expiration of the Microsoft licensing agreement poses a strategic and financial risk, particularly for SMA and CODI applications (approx. 25,900 licences). Non-renewal or suboptimal licensing decisions could disrupt critical administrative processes.	3	4	12	Working with colleagues at DHCW on the contract renewal with particular emphasis on the impact of digital applications on reducing administration costs. Additionally presenting to Finance Directors across NHS Wales on the impact of digital applications on business efficiency and promoting the continuation of the MS 365 licence.	3	2	6	Regular updates from DHCW on contract negotiations with MS.	DHCW received quote December 2025 indicating a number of options would be available to NHS Wales. DHCW are considering viability of options for proceeding early 2026.	*	31/01/2026
	<b>Escalated Divisional Risk</b>											
<b>Risks for Monitoring</b>												
M1	Suppliers, Staff or the general public committing fraud against NWSSP.	5	3	15	Dedicated NWSSP LCFS Counter Fraud Service Wales Internal Audit Audit Wales PPV National Fraud Initiative Counter Fraud Steering Group Policies & Procedures Fraud Awareness Training Fighting Fraud Strategy & Action Plan	2	3	6	LCFS Manager continues to deliver the LCFS plan to NWSSP in accordance with required standards and reports to each meeting of the Audit Committee. The majority of his work is proactive and there is a high degree of awareness within the critical areas of the organisation of fraud risk, re-enforced by Wales specific training.	Significant progress being made in the rollout of all-Wales counter fraud training throughout higher risk areas in NWSSP. NWSSP LCFS attends the Counter fraud Liaison Group which enables all LCFSs to come together and share good practice and peer support. At a national level, the NHSCFA has established a Centre for Specialised Learning and a presentation was provided to DoFs in October. It is hoped all NHS Wales Counter fraud staff including LCFSs will be able to access this CPD resource when it goes live, hopefully in the calendar year.	➔	For Monitoring
	<b>Strategic Objective - Value For Money</b>									<b>Risk Lead: Director of Finance and Corporate Services</b>		
M2	Lack of storage space across NWSSP due to increased demands on space linked to COVID and specific requirements for IP5	4	4	16	IP5 Board Additional facilities secured at Picketston Regular review at SLG Formal project for Companies House relocation from the Repository is underway	3	4	12	Greater clarity on PPE stockholding has been received and so the next phase of work will include an assessment of warehousing requirements. Some racking in IP5 has been moved to Bridgend stores to make room for Radiopharmacy enabling works. The move from Brecon House to Dupont has now been completed.	Head of Estates and Facilities is exploring longer term storage solution for records currently in the CoHo. A project group has been established to look at future PPE stockholding which will include warehousing for PPE requirements. Document culling arrangements for primary care records in line with retention procedures have been paused as a consequence of the decision by UK government and Welsh government on retention requirements for potential future IBCA claims.. All boxes in IP5 that have needed to be moved from the proposed Radiopharmacy area have now been moved. Options for document storage preferably as part of PPE storage are being actively explored and will form part of IMTP for 2026-2029.	➔	For Monitoring
	<b>Strategic Objective - Service Development</b>									<b>Risk Lead: Director of Finance and Corporate Services</b>		
M3	The level of stock that we are being asked to hold is likely to mean that some items go out-of-date before being issued for use and need to be written off causing a loss to public funds and possible reputational damage to NWSSP.	5	5	25	Internal Audit Review of Stores Stock Rotation - based on FIFO Ongoing discussions with WG Regular reporting of losses through the Audit Committee	2	3	6	Welsh Government has now confirmed PPE stockholding levels and this risk will continue to be a feature as the burn rate of PPE is much lower for business as usual activity (even during Winter months) than during the reference period of the 2nd wave of the pandemic.	Stock levels and shelf life continue to be actively monitored. Approvals for stock write offs require Welsh Government approval and will be reported to the NWSSP Audit Committee. Treatment of stock provisions and write downs is agreed with Welsh Government as part of year end processes and in line with Accounting Standards.	➔	For Monitoring
	<b>Strategic Objective - Service Development</b>									<b>Risk Lead: Director of Finance and Corporate Services</b>		
M4	The transfer of the laundries to NWSSP expose a number of risks including concerns over health and safety and formality of customer relationships.	4	4	16	Internal Audit review Laundry Programme Board Regular updates to SLG on progress with Action Plan Draft SLAs approved by SSPC Appointment of Assistant Director for Laundry Services H&S Audits of Laundry Sites and additional H&S resources appointed to support changes required on the sites. Glangwilli site closed in March 2024 and a new stock holding hub established on the site instead.	2	3	6	The additional H&S resource is supporting staff on sites, actions are reported monthly in a All Wales Laundry Service (AWLS) H&S meeting and quarterly via the All Wales Health and Safety meeting. H&S manager also attends Laundry Managers meeting on a regular basis to support delivery of agreed actions. Risk Assessments have been undertaken at the laundries and good progress has been made in addressing the risks.	Laundry stock has been converted from the existing laundry site into a hub (completed 31 March 2025) with the provision of 2 days stock held ( this fluctuates based on demand and service reliability). The following memoranda of term of Occupancy applies to all sites: Greenvale – signed and operational with ABUHB until March 2122 North Wales – agreed in March 2022 until March 2025 (currently under discussion final draft circulating) Swansea – not applicable as NWSSP is responsible for the site Carmarthen Hub – signed and operational Church Village – awaiting discussion with CTMUHB There is a process in place for managing service quality and performance concerns raised by customers and this is monitored through the Quarterly Review process.	➔	For Monitoring
	<b>Strategic Objective - Service Development</b>									<b>Risk Lead: Director of Procurement, Supply Chain, Logistics, Transport and Laundry Services</b>		

Ref	Risk Summary	Inherent Risk			Existing Controls & Mitigations	Current Risk			Further Action Required	Progress	Trend since last review	Target & Date
		Likelihood	Impact	Total Score		Likelihood	Impact	Total Score				
M5	<p>There is a risk to organisational reputation arising from public perception that the statutory implementation of the Medical Examiner Service (MES) in September 2024 has caused significant delays in the death certification process. While MES forms part of the certification pathway, it does not control all stages and therefore is not solely responsible for the end-to-end timeline. The cause of the risk is due to public misunderstanding of the MES' role and responsibility within the wider death certification process. The potential impact is reduced trust in the organisation, increased complaints and negative media coverage.</p> <p>Escalated Divisional Risk</p>	3	5	15	<p>Develop in partnership, a clear communication strategy which explains all organisation's role and responsibilities. Engage with stakeholders (funeral directors, bereaved families, Health Boards, bereavement teams) to manage expectations. Monitor and report turnaround times across the entire certification pathway to provide transparency. Collaborate with other services involved in the process to identify and address bottlenecks.</p>	3	4	12	<p>Regular engagement with AMD/CMO/MD Regular engagement with WG. Regular timestamp reporting to the wider stakeholder groups. Winter/surge planning arrangements in place</p>	<p>Regular touch points in place with key stakeholders. Reporting triggers agreed with CMO/AMD/MDs. Regular timestamp reporting released as BAU. Additional capacity/sessions in place to support winter planning. A target date of April 26 has been set to allow the team to manage through winter pressures. The risk remains under daily service monitoring arrangements.</p>	*	For Monitoring
Risk Lead: Director of Primary Care Services and Medical Examiner Services and Medical Director												

Key to Impact and Likelihood Scores					
	Impact				
	Insignificant	Minor	Moderate	Major	Catastrophic
	1	2	3	4	5
<b>Likelihood</b>					
5 Almost Certain	5	10	15	20	25
4 Likely	4	8	12	16	20
3 Possible	3	6	9	12	15
2 Unlikely	2	4	6	8	10
1 Rare	1	2	3	4	5
<b>Critical</b>	Urgent action by senior management to reduce risk				
<b>Significant</b>	Management action within 6 months				
<b>Moderate</b>	Monitoring of risks with reduction within 12 months				
<b>Low</b>	No action required.				

<b>MEETING</b>	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership
<b>DATE</b>	10 February 2026
<b>PREPARED BY</b>	Carly Wilce, Corporate Services
<b>PRESENTED BY</b>	James Quance, Assistant Director of Corporate Services
<b>RESPONSIBLE HEAD OF SERVICE</b>	Alison Ramsey, Director of Finance and Corporate Services
<b>TITLE OF REPORT</b>	Update on the Implementation of Audit Recommendations
<b>PURPOSE</b> This report provides an update to the Audit Committee on the progress of audit recommendations within NWSSP.	

## 1. INTRODUCTION

NWSSP records audit recommendations raised by Internal Audit, Audit Wales, and other external bodies, as appropriate. It is essential that stakeholder confidence is upheld and maintained; an important way in which to enhance assurance and confidence is to monitor and implement audit recommendations in an effective and efficient way.

## 2. CURRENT POSITION

The detailed recommendations raised in respect of our services have been captured in a database. A copy of the summary extract is attached at **Appendix A**, for information.

There are **42** reports covered in this review; **10** reports have achieved **Substantial** assurance; **22** reports have achieved **Reasonable** assurance, **2** reports achieved **Limited**, no reports were awarded with **No Assurance**; and **8** reports were generated with **Assurance Not Applicable**. The reports include **123** recommendations for action.

**Table 1 - Summary of Audit Recommendations**

As at 20 January 2026					
Recommendations		Implemented	Not Yet Due	Overdue	Overdue, but dependent on third party organisations
<b>Internal Audit</b>	<b>118</b>	<b>109</b>	<b>9</b>	<b>0</b>	<b>0</b>
<i>High</i>	11	10	1	0	0
<i>Medium</i>	73	65	8	0	0
<i>Low</i>	15	15	0	0	0
<i>Not Applicable</i>	19	19	0	0	0
<b>External Audit</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>
<i>High</i>	0	0	0	0	0
<i>Medium</i>	2	1	1	0	0
<i>Low</i>	0	0	0	0	0
<i>Not Applicable</i>	0	0	0	0	0
<b>Other Audit</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>High</i>	0	0	0	0	0
<i>Medium</i>	0	0	0	0	0
<i>Low</i>	3	3	0	0	0
<i>Not Applicable</i>	0	0	0	0	0
<b>TOTALS:</b>	<b>123</b>	<b>113</b>	<b>10</b>	<b>0</b>	<b>0</b>

**3. NWSSP OVERDUE RECOMMENDATIONS**

There are no recommendations for NWSSP in this category. Full details of the recommendations are provided in Appendix A for the Audit Committee's attention.

**4. DEPENDENT OF THIRD-PARTY ORGANISATIONS**

For recommendations where NWSSP are reliant on a third-party organisation to action the work needed in order for NWSSP to fully implement, these should be escalated to the relevant contact and marked 'dependent on third party organisations' with the action taken clearly stated in the progress box. These also need to be followed up with the relevant third party and closed out on the tracker once implemented. There are no recommendations for NWSSP in this category.

**5. AUDIT FOLLOW-UP: PREVIOUSLY EXTENDED ITEMS**

- There are no recommendations to report in this category.

**6. RECOMMENDATIONS**

The Audit Committee is asked to:

- **NOTE** the progress made to date regarding implementation of audit recommendations.

NWSSP Audit Committee  
10 February 2026

Internal Audit Report Ref	Rec No	Report Title	Status	Issue Identified	Risk Rating	Recommendation	Responsibility for Action	Management Response	Original Deadline	Updated Deadline	Update On Progress Made	
NWSSP-2425-10	1	Planning Performance & Informatics	Digital Service Management	NYD	There has been no delegation for monitoring the performance of services provided by DHCW.	Medium	To produce a process map, example disseminated documentation and example feedback	Chief Digital Officer	Chief Digital Officer to create process for dissemination of performance monitoring to appropriate service leads and capturing feedback. Note: achievement of this management action depends upon the outcomes of the actions on key findings 1 and 2.	31/01/2026		To be developed during the monitoring period and released once the agreed service schedule is complete.
SSP-2526-08	2	Finance and Corporate Services	Risk Management	NYD	The steps and processes involved in dealing with emerging risks and risks for monitoring are not documented in the Risk Management Protocol. The corporate risk register submitted to SLG in August 2025 identified eight risk entries that had met the tolerance target score ('At Target'). A review of the corporate risk register submitted to SLG in September 2025 noted that seven (of the eight risk entries) continued to remain in the 'risks for action' section. Consideration should be given to assess whether some of the 'At Target' risk entries need to be moved to the 'risks for monitoring' section.	Medium	Updated Risk Management Protocol reported to the next meeting of the NWSSP Audit Committee and communicated to staff.	Assistant Director of Corporate Services	The Risk Management Protocol is in the process of being updated alongside the update to the Velindre risk management strategy in order to ensure ongoing alignment. The audit findings are helpful and will be taken into account in updating the Protocol and will include clarity on the treatment of 'at target' risks.	28/02/2026		
SSP-2526-08	3	Finance and Corporate Services	Risk Management	NYD	The Laundry Services register has 176 risk entries, of which 141 (80%) were listed as 'Monitoring' with remaining entries listed as 14 'Open' and 21 'Closed/Rejected'. A review of the risk entries identified the following: <ul style="list-style-type: none"> <li>Instances of incomplete and poorly written narrative of risk description and summary, existing controls &amp; monitoring, and progress updates</li> <li>Instances of incomplete or incorrectly recorded inherent and current impact scores</li> <li>Instances where progress appears to have mitigated the risks, yet entries have not been closed</li> <li>Potential duplication of risk entries</li> <li>Status of one service-level risk did not align to the corresponding risk in the corporate register</li> </ul> Three risks on the Specialist Estates Services risk register were marked as 'Ongoing', with minimal actions noted. Two risks retained their original inherent risk scores, indicating no mitigating action had been taken, whilst one risk showed only a slight reduction with their current risk score	High	The Laundry Services Risk Register is complete and up to date in accordance with the Risk Management Protocol	Assistant Director of Corporate Services and Assistant Director of Laundry and Operations	The Corporate Services Team will provide additional support to the Laundry Services Senior Management Team as it develops its approach to risk management in order to ensure that the narrative is clear in all lines of the Laundry Services risk register and that it is maintained in accordance with the Risk Management Protocol. For re-assurance, risks in respect of health and safety for laundries are monitored closely by the Health and Safety Group and reported in the Health and Safety Manager reports to the Senior Leadership Group.	31/01/2026		
SSP-2425-17	4	Pharmacy Services	RadioPharmacy	NYD	The enabling works contract was signed on 3rd February 2025 with a start date for works also on 3rd February. Accordingly, the enabling works contractor started on site on 3rd February 2025, with site clearance of breeze block structures, renovations to the fire wall in progress, and works to the roof. Planning permission was granted at the later date of 13th February, and a main works contract was also signed on that date. Welsh Government approval for the Radiopharmacy project was subsequently provided on 20th February 2025. Management stated that planning approval was provisionally advised via email in November 2024, subject to agreement of a S106 payment (mitigating risk of a final refusal). However, approval to proceed with contracts and works at risk ahead of financial and planning approvals was not identified.	Medium	Expected Evidence of Implementation: At the earliest opportunity formal planning permission applications will be submitted. If this is not forthcoming due to delays beyond our control we will not proceed without agreement of the project board, programme board and Welsh Government.	Programme Manager	Agreed Management Action: A proportionate assessment of risk was undertaken and, in this circumstance, was low, in that NWSSP had received confirmation that the permission would be granted subject to the £10k payment contribution to the Planning Authority and the submission of the s106. The s106 form was authorised in January 2025 and submitted to the Planning Authority	At future programme stages		
SSP-2425-17	5	Pharmacy Services	RadioPharmacy	NYD	The Project Initiation Document (PID) defined the role of Project Director to include monthly reporting to the Senior Responsible Owner (SRO) and briefings to the Committee. The PID named a Programme Director, and Project Executive but not a Project Director. While the Programme Director attended the Project Board, he did not provide such reporting. A Finance lead supported by a Project Manager effectively led and administered the project, including reporting and chairing the Project Board. There was therefore a need to clarify the role of Project Director e.g. via both definition at the PID, formal acceptance of defined duties, and as integrated into the Project Board terms of reference.	Medium	Expected Evidence of Implementation: Evidence of Programme reporting to the SRO can be provided if required.	Programme Manager	Agreed Management Action: There is no recognised role of Project Director in either the TrAMs programme or associated projects. The Pharmacy Services Director holds the roles of Project Executive in the Radiopharmacy project and Programme Director in the TrAMs Programme. The role of Project Executive is to receive reports from the Project Manager. At Programme level the Programme Director writes reports to the Programme SRO. For future projects all roles will clearly be defined at the PID stage and formal confirmation of the duties accepted noted and integrated into the Project Board terms of reference.	Q1 2026		
SSP-2425-17	6	Pharmacy Services	RadioPharmacy	NYD	Velindre NHS Trust's Capital Management Procedure is aimed at standardising the management of discretionary capital. It is specifically stated not to apply to NWSSP (Shared Services). Accordingly, NWSSP have developed capital procedures, and both the Finance Lead and Project Manager confirmed that these were applied at this project as the framework for project controls. However, it was apparent that they would benefit from being further detailed e.g. to more extensively reference core Welsh Government capital guidance and pro-formas, including application of the Gateway Review process; <ul style="list-style-type: none"> <li>project initiation and closure processes;</li> <li>parent company guarantee requirements (finding 7);</li> <li>procurement and contract strategies and inclusions; and</li> <li>issue and dispute management.</li> </ul>	Medium	Expected Evidence of Implementation: Revised Capital Procedure.	Programme Finance Lead	Agreed Management Action: The Capital Procedure has been approved and adopted since the audit commenced. The Capital Procedure will be reviewed and updated on an annual basis and we will be cognisant of the audit observations in the interim.	Q2 2026		
SSP-2425-17	7	Pharmacy Services	RadioPharmacy	NYD	The design scope was signed off by agreement of the business case (as approved by the Project Board – being the party responsible for delivery of project scope). The detailed design was subsequently signed off by the Project Board's clinical leads. However, whilst these were members of the Project Board, recognising the attending stakeholders from Health Boards etc, full Project Board approval did not provide formal approval.	Medium	Expected Evidence of Implementation: Revised Capital Procedure.	Programme Finance Lead	Agreed Management Action: In future, design specifications on other projects will be reviewed and approved by the relevant project board and the action will be added to the Capital Procedure.	Q2 2026		
SSP-2425-17	8	Pharmacy Services	RadioPharmacy	NYD	A Parent Company Guarantee was stated as having been obtained for the main works, but this was from the immediate rather than the ultimate parent. This risks re-structure within the company and inability to execute the guarantee. Best practice is for the ultimate holding company to provide the guarantee at contracts. Such requirement could usefully be added to the draft NWSSP Capital Procedures.	Medium	Expected Evidence of Implementation: Ultimate Parent company guarantee requested. Revised Capital Procedure.	Programme Finance Lead	Agreed Management Action: A parent company guarantee from the ultimate parent in the group has been sought and the Capital Procedure will be updated.	Q2 2026		A parent company guarantee has now been received from the ultimate parent company. The Capital procedure will be updated in Q2 2026.

SSP-2425-17	9	Pharmacy Services	RadioPharmacy	<b>NYD</b>	NHS Wales Investment Infrastructure Guidance (Section 4.4) states that "risk registers for each project must be completed, shared, and monitored, considering time, cost, quality, operational/service impacts, functionality, and benefits realisation." A costed assessment of risks allocated between the parties is also a key part of most modern contractual agreements and pricing. The cost of remaining risks compared to remaining contingency also informs the ongoing health of a project. However, while a detailed project risk register was maintained, it did not assess associated costs, impeding its use for such assessments. In context, the project was significantly within budget at the time of audit.	<b>Medium</b>	Expected Evidence of Implementation: Discussion at Project Board.	Programme Finance Lead	Agreed Management Action: We will review and update the register with costed risks and report it to Project Board.	Q1 2026		To be actioned in Q1 2026
AW/2024-25/2	10	Primary Care Services	PPS	<b>NYD</b>	We identified during our fieldwork that the PPS IT DR plan includes a section that requires it to be tested every two years. It is good IT practice, for example, guidance from the NCSC, to update and test IT DR plans on a regular basis, for example, at least annually. This provides assurances that IT systems and data can be recovered appropriately in the event of a major continuity incident.	<b>Medium</b>	Pricing IT Disaster Recovery plan to now require an annual test, currently it is documented that it should be tested very two years.	Services / Matthew Walters, Digital Service Manager, NWSSP Informatics	This recommendation was in part superseded by the failover when existing virtual servers were migrated from Companies House to Newport data. This is the same method NWSSP Informatics would use for DR if a primary site was to fail. Although NWSSP Informatics proved this process worked there are a few technicalities still needed to be put in place by the national networks team to allow seamless annual DR testing in the future which is in train.	31/03/2026		

<b>MEETING</b>	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership
<b>DATE</b>	10 February 2026
<b>PREPARED BY</b>	Carly Wilce, Corporate Services Manager
<b>PRESENTED BY</b>	James Quance, Assistant Director of Corporate Services
<b>RESPONSIBLE HEAD OF SERVICE</b>	Alison Ramsey, Director of Finance & Corporate Services
<b>TITLE OF REPORT</b>	Audit Committee Forward Plan 2026-27

<p><b>PURPOSE</b></p> <p>To provide a summary of items expected to be presented at forthcoming Audit Committee meetings, scheduled for 2026-27.</p>
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Month	Standing Items	Audit Reports	Governance	Annual Items
<b>Q1 2026/27</b> <b>28 April 2026</b> <b>By Microsoft Teams</b>	Minutes & Matters Arising External Audit Position Statement Internal Audit Progress Report Counter Fraud Position Statement NWSSP Update	<b>Internal Audit</b> As outlined in the Internal Audit Operational Plan  <b>External Audit</b> Audit Assurance Arrangements for NWSSP 2024-25	Governance Matters  Tracking of Audit Recommendations  Corporate Risk Register  2025-26 Losses and Special Payments Q3 and Q4	2025-26 Counter Fraud Annual Plan  Internal Audit Operational Plan 2025-26 and Internal Audit Charter
<b>Q2 2026/27</b> <b>7 July 2026</b> <b>By Microsoft Teams</b>	Minutes & Matters Arising External Audit Position Statement Internal Audit Progress Report Counter Fraud Position Statement NWSSP Update	<b>Internal Audit</b> As outlined in the Internal Audit Operational Plan  Head of Internal Audit Opinion for 2024/25	Governance Matters  Tracking of Audit Recommendations  Corporate Risk Register  Review of Standing Orders for the Shared Services Partnership Committee  Review of Risk Management Protocol, Risk Appetite Statement and Assurance Mapping Review of Audit Committee Terms of Reference	Final Annual Governance Statement  Gifts & Hospitality Annual Report Declarations of Interest Annual Report  Counter Fraud Annual Report  Welsh Language Annual Report  Audit Committee Annual Report  Information Governance Annual Report
<b>Q3 2026/27</b> <b>13 October 2026</b> <b>By Microsoft Teams</b>	Minutes & Matters Arising External Audit Position Statement Internal Audit Progress Report Counter Fraud Position Statement NWSSP Update	<b>Internal Audit</b> As outlined in the Internal Audit Operational Plan  Quality Assurance & Improvement Programme  <b>External Audit</b> Audit Wales Nationally Hosted IT Systems Report	Governance Matters  Tracking of Audit Recommendations  Corporate Risk Register	NWSSP Annual Review  Integrated Medium Term Plan  Audit Committee Effectiveness Survey

		Audit Wales Management Letter		
<b>Q4 2026/27</b> <b>Tuesday 09 February 2027</b> <b>By Microsoft Teams</b>	Minutes & Matters Arising External Audit Position Statement Internal Audit Progress Report Counter Fraud Position Statement NWSSP Update	<b>Internal Audit</b> As outlined in the Internal Audit Operational Plan  <b>External Audit</b> Audit Wales Office Proposed Audit Work	Governance Matters Tracking of Audit Recommendations Corporate Risk Register	Annual pre-meet between Audit Committee Chair, Independent Members, Internal and External Auditors and Local Counter Fraud