

NWSSP Audit Committee Meeting - Part A

Tuesday 13 October 2026, 14:00 - 15:45

Teams Meeting



Meeting Chaired by Gareth Jones

Agenda

14:00 - 14:10
10 min

1. Standard Business

Verbal Gareth Jones, Chair

1.1. Welcome and Introductions

Verbal Gareth Jones, Chair

1.2. Apologies

Verbal Gareth Jones, Chair

Apologies received in advance of the meeting are as follows:

- Steve Wyndham, Audit Wales

1.3. Declarations of Interest

Verbal Gareth Jones, Chair

1.4. Minutes of the last meeting held on 15 June 2026 and 7 July 2026

Decision Gareth Jones, Chair

- Draft NWSSP Audit Committee Minutes 15062026 Part A.pdf (7 pages)
- Draft NWSSP Audit Committee Minutes 07072026.pdf (9 pages)

1.5. Matters Arising

Discussion/Noting Gareth Jones, Chair

- NWSSP Audit Committee Action Log October 2026.pdf (3 pages)

14:10 - 14:20
10 min

2. NWSSP Update

Neil Frow, Managing Director, OBE

2.1. Managing Director Update

Discussion/Noting Neil Frow, Managing Director, OBE

- NWSSP Audit Committee Managing Directors Report.pdf (7 pages)

14:20 - 14:40
20 min

3. External Audit

3.1. Audit Wales Update

Discussion/Noting David Burrridge, Audit Wales

 Audit Wales update paper - NWSSP October 2026.pdf (2 pages)

3.2. NWSSP Management Letter 2025-26

Discussion/Noting *David Burridge, Audit Wales*

 NWSSP Management Letter 25-26 - final.pdf (8 pages)

3.3. Nationally Hosted NHS IT Systems Report

Discussion/Noting *Andrew Strong, Audit Wales*

 NWSSP Nationally Hosted NHS IT systems 25-26 Report in Final.pdf (36 pages)

14:40 - 14:55 4. Internal Audit 15 min

4.1. Progress Update

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

 A&A NWSSP Audit Committee Progress Report Oct 2026.pdf (6 pages)

4.2. Internal Audit Reports

Sophie Corbett, Deputy Head of Internal Audit and Assurance Services

4.2.1. PCS EPS Smartcard Advisory Review

Discussion/Noting *Sophie Corbett, Deputy Head of Internal Audit and Assurance Services*

 SSP-2627-17 PCS EPS Advisory Review - Final Report.pdf (6 pages)

4.2.2. NWSSP Grip & Control Arrangements

Discussion/Noting *Sophie Corbett, Deputy Head of Internal Audit and Assurance Services*

 SSP-2627-09 Grip & Control Self-Assessment Review - Final IA Report.pdf (5 pages)

14:55 - 15:05 5. Counter Fraud 10 min

5.1. Progress Report

Discussion/Noting *Mark Weston, Counter Fraud Manager*

 NWSSP Q2 2026 2027 LCFS Progress Report Final.pdf (8 pages)

15:05 - 15:35 6. Governance and Assurance 30 min

6.1. NWSSP Financial Control Procedure's 3 and 4

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

 2026-27 Financial Control Procedure 3 and 4 CP.pdf (2 pages)

 Appendix 3 NWSSP FCP 3 Capital Investment Procedure.pdf (13 pages)

 Appendix 4 NWSSP FCP4 Capital Monitoring Procedure.pdf (16 pages)

6.2. Losses and Special Payments 2026-27 Q1

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

 Audit Committee - 2026-27 Losses & Special Payments Q1.pdf (4 pages)

 Appendix 1 - Annex 3 - 26-27-PPE001 - FFP3 write off.pdf (6 pages)

6.3. NWSSP Governance Matters

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

-  NWSSP Governance Matters.pdf (11 pages)
-  All Wales Contracting Expenditure Final.pdf (11 pages)

6.4. Fighting Fraud Strategy for NHS Wales

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

-  Fighting Fraud Strategy.pdf (19 pages)

6.5. NWSSP Corporate Risk Register

Discussion/Noting *James Quance, Assistant Director of Corporate Services*

-  NWSSP Corporate Risk Register October 2026 CP Final.pdf (4 pages)
-  Appendix 1 NWSSP Corporate Risk Register October 2026.pdf (6 pages)

6.6. NWSSP Agreed Management Actions Tracker

Discussion/Noting *James Quance, Assistant Director of Corporate Services*

-  Tracking of Agreed Management Actions October 2026.pdf (3 pages)
-  Appendix A Progress of Key Audit Findings October 2026.pdf (2 pages)

6.7. NWSSP Audit Committee Effectiveness Survey Results

Discussion/Noting *James Quance, Assistant Director of Corporate Services*

-  Audit Committee Effectiveness Survey Results October 2026 (1).pdf (4 pages)
-  NWSSP Audit Committee Self Assessment Responses July 26.pdf (17 pages)

15:35 - 15:40 7. Items for Information

5 min

Information *Gareth Jones, Chair*

7.1. NWSSP Information Governance Annual Report 2025-26

Information *James Quance, Assistant Director of Corporate Services*

-  NWSSP Information Governance Annual Report 2025-26.pdf (31 pages)

15:40 - 15:45 8. Any Other Business

5 min

Verbal *Gareth Jones, Chair*

- *None received at the time of writing*

15:45 - 15:45 9. Date and Time of Next Meeting, 9 February 2027, from 2 to 4pm, by Microsoft Teams

0 min

Information *Gareth Jones, Chair*



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

**PART A - EXTRAORDINARY MEETING HELD ON
MONDAY 15 JUNE 2026 / 13:00-14:00
HELD VIRTUALLY VIA MICROSOFT TEAMS**

Attendance	Designation	
Members:		
Gareth Jones (GJ)	Independent Member and Chair	
Vicky Morris (VM)	Independent Member and Vice Chair	
John Union (JU)	Independent Member for Finance	
In Attendance:	Designation	Organisation
Alison Ramsey (AR)	Director of Finance & Corporate Services	NWSSP
Carl James (CJ)	Chief Executive Officer (Interim)	VUNHST
Carly Wilce (CW)	Business Support Manager	NWSSP
David Butler (DB)	Audit & Assurance Manager	NWSSP
James Johns (JJ)	Head of Internal Audit	NWSSP
James Quance (JQ)	Assistant Director of Corporate Services	NWSSP
Jonathan Irvine (JI)	Director of Procurement and HCS	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	VUNHST
Neil Frow (NF)	Managing Director	NWSSP
Non Gwilym (NG)	Director of Corporate Governance (interim)	VUNHST
Simon Cookson (SC)	Director of Audit and Assurance	NWSSP
Sophie Corbett (SCo)	Deputy Head of Internal Audit	NWSSP
Jillian Haynes (JH)	Secretariat	NWSSP

Item		Action
1. STANDARD BUSINESS		
1.1	Welcome and Introductions The Chair welcomed attendees to the Extraordinary NWSSP Audit Committee meeting which had been convened to approve the Annual Governance Statement (AGS) and to consider the 2025-26 Head of Internal Audit Opinion and Annual Report. He advised that the meeting would be held in two separate sessions. The Cyber-Security Governance Arrangements Internal Audit Report would be covered under part B.	
1.2	Apologies Apologies were received from: - Tracy Myhill, NWSSP Chair; and - Steve Wyndham, Audit Wales Lead.	
1.3	Declarations of Interest No declarations of interest were presented.	

Item		Action
2. INTERNAL AUDIT		
2.1	Internal Audit Progress Report JJ presented the Internal Audit Progress Report and highlighted the following key points: Six internal audits had been finalised and were included on the agenda, with one audit remaining outstanding. The Annual Opinion and Report had been included for consideration and had concluded Reasonable Assurance. JJ noted that work relating to the Medical Examiner Service (MES) is being concluded and the outcome will be reported to the next meeting. VM queried the issue in relation to the Medical Examiner Service report. JJ advised that auditors had requested information relating to training and that queries had been raised as to whether this information was confidential. This had been discussed with the relevant Director and was being worked through. GJ asked when JJ anticipated the report would be completed. JJ advised that this would depend on the MES and the availability of the required information, and the aim would be for the report to be finalised in time for the July Audit Committee meeting. AR advised that she would discuss the matter with the lead Director for the service to support progress in finalising the audit. GJ welcomed AR's intervention. Action: AR to engage with the lead Director for the Medical Examiner Service to identify and address the outstanding issues required to complete the audit. The Audit Committee NOTED the report.	AR
2.2	Internal Audit Reports	
2.2.1	Procurement Services: Single Tender Actions (STA) and Declarations of Interest SCo presented the report, which reviewed the adequacy and effectiveness of control arrangements. The report confirmed that there was scope to further strengthen and clarify processes, controls and documentation expectations. The STA form did not fully align with the approval requirements outlined in the SFIs and, in some instances, approvals were not in line with requirements. Clarification of delegated authority arrangements would be required. Evidence to demonstrate compliance with the requirement to publish notices was not always available, although the testing period coincided with the transition to a new procurement regime under the Procurement Act 2023. There were instances where declarations of interest were not fully or correctly completed. The 2025 Procurement Toolkit had not been fully implemented and required strengthening. SCo was encouraged by the progress made. However, Reasonable Assurance had been awarded. Four	

Item		Action
	findings were identified for action, one of which had already been implemented. JI explained that the scope of the audit coincided with up to four different regulatory changes requiring attention. In addition to the Procurement Act 2023, there was the introduction of the Provider Selection Regime in Wales, with both coming into effect from February 2025, alongside the continuation of legacy arrangements under the Public Contracts Regulations 2015 and associated alignment with contracts affected by those regulations. As a result, there had been significant changes to the service. Regarding the action relating to Single Tender Action (STA) approvals, which stated that the agreed action was to seek clarity from Welsh Government (WG) on dual approval for STAs over £25k, GJ enquired as to the reason for the action, as the SFIs already covered the matter. JI explained that some health boards and NHS organisations had introduced their own schemes of delegation. Therefore, while the model SFIs required Chief Executive Officer approval, delegated authority and dual approval by the Director of Finance (DoF), this was not always reflected in practice. JI had discussed the matter with Director of Finance at WG and had requested clarity on the model SFIs within that context. JI awaited a response. AR suggested that, due to custom and practice, the initial SFIs had evolved; however, she agreed that the procedure should be reviewed. Internal discussions had considered whether the SFIs required amendment or whether the local arrangement was valid and needed to be documented. Consistency would be preferable, and a pragmatic procedure was sought to ensure appropriate approvals and compliance. Action: JI to report back to the Committee once a response had been received from the Director of Finance at WG. The Audit Committee NOTED the report.	JI
2.2.2	Health Courier Services: Vehicle Management SCo presented the report, which reviewed fleet compliance. The NWSSP HCS fleet consisted of approximately 300 vehicles across 16 sites. The audit reviewed the arrangements in place for vehicle maintenance and incident management. Weaknesses were identified in governance and oversight, including the absence of a formal fleet management policy and procedures. There was also a lack of a single mechanism to provide oversight and assurance over compliance. Vehicles were compliant for all purposes, but supporting evidence was not readily accessible. Incidents were reported and investigated promptly. There was scope to improve oversight of insurance claims and vehicle repairs. Reasonable Assurance was concluded overall, with five findings requiring management action.	

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	VM was surprised by the absence of a policy and asked what the internal response to the audit had been. SCo assured VM that arrangements were in place, but documentation was lacking. JI explained that maintenance arrangements were based on contractual agreements with a third-party provider and were subject to an overarching Service Level Agreement. The contractor was therefore obliged to maintain the fleet, whether owned or hired, and there was no risk of non-maintenance. SCo confirmed, in response to GJ, that the lead Executive Director responsible for the review, and ultimately for delivery of the agreed actions, would be JI. AR stated that the Health Courier Service had not previously been subject to audit in this area. The audit had been undertaken on a cyclical basis and had identified this area for review, providing an additional level of assurance. GJ noted that the actions had impending implementation dates. The Audit Committee NOTED the report.	
2.2.3	Recruitment and Retention SCo presented the report. The audit reviewed the adequacy of recruiting and retention arrangements within NWSSP. A corporate workforce plan was aligned to strategic objectives, supported by data-driven planning. Performance metrics indicated that arrangements were effective in reducing corporate risk. Substantial assurance was awarded, with no findings identified. The Audit Committee NOTED the report.	
2.2.4	Capital – Radiopharmacy Phase 2 DB presented the report which had a Reasonable assurance rating. The initial business case had been submitted in November 2023 at a value of £9m, with the IP5 warehouse as the preferred site. Enabling works were completed in June 2025 ahead of delivery of the cleanroom. It had been forecast that the project would be delivered within 10% of cost. Unavoidable delays had not impacted services. There was a need to strengthen contractual arrangements and to describe the change control authorisation process. A Reasonable level of assurance had been assigned overall. GJ clarified that the type of contract used in this instance was not a construction contract and DB agreed that this was unusual. DB added that there was a form of construction contract attached to the enabling works but not for the main cleanroom works. Standard procurement terms and conditions had been used. JI had left the meeting at this point so was unable to comment. AR stated that it seemed that using standard contractual terms had not been an issue but additional checks and balances from the Design for Life contract should have been included. NF stated that they had started with the Design for Life contract for the cleanroom suite, but WG advised that	

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	it should be redesigned as costs had arisen to £90m. He agreed with AR that there were clauses which should be added into the contract going forward and that lessons had been learnt for future contracts relating to the Radiopharmacy Hubs. The Audit Committee NOTED the report.	
2.2.5	Budget Setting SCo presented the report advising that the audit reviewed how the organisation allocated resources to meet its agreed budget. The budget setting process was consistent, well designed and aligned with WG requirements. Governance was robust and training was available. A Substantial assurance was awarded overall, with one finding relating to budget delegation letters. The Audit Committee NOTED the report.	
2.3	NWSSP Head of Internal Audit Opinion & Annual Report 2025-26 JJ presented the report and reported that the document presented the overarching arrangements for governance, risk and internal control. The report highlighted the audit plan and the outcomes of audits undertaken throughout the year. A Reasonable assurance rating for the year was awarded. GJ noted typographical errors in item 1.1, second paragraph, namely, 'retrospective' and 'Charter'. The latter error had occurred twice. GJ also observed a date error in paragraph 2.8: '2025-26' which would require amendment on the public facing document. Action: JJ to amend the typographical errors in the Head of Internal Audit Opinion and Annual Report. The Audit Committee NOTED the report.	JJ
3. GOVERNANCE AND ASSURANCE		
3.1	Draft 2025-26 NWSSP Annual Governance Statement (AGS) JQ presented the draft Annual Governance Statement (AGS) for 2025/26 for the Committee's consideration and approval. The AGS set out NWSSP's arrangements for governance, risk management and internal control, and provided assurance to Welsh Government, the Shared Services Partnership Committee, Velindre University NHS Trust as host organisation, and Audit Wales that NWSSP had operated in accordance with established governance processes. The AGS had been endorsed by the Senior Leadership Group in May and was presented to the Audit Committee for approval prior to submission to the July meeting of the Shared Services Partnership Committee for noting. The AGS confirmed that NWSSP had operated effectively within its governance and accountability framework and through its established	

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	reporting arrangements to relevant committees. A key feature of the statement was the Welsh Government Independent Governance Review of NWSSP, which had concluded that governance arrangements were fundamentally sound, while identifying some areas for strengthening. Work was continuing with relevant parties through the Implementation Group to further enhance clarity. The Head of Internal Audit Opinion confirmed that arrangements were appropriate overall, with one limited assurance report highlighted in relation to cyber-security governance arrangements. Actions had been implemented with a follow-up review planned. CJ advised that the wording within the AGS relating to accountability should be presented more precisely, particularly in respect of how governance arrangements interrelate between Velindre University NHS Trust and NWSSP within the context of the Interface Agreement. AR suggested that, given the year-end process was nearing completion, it would be helpful for CJ to identify the specific areas requiring amendment during the meeting. NF agreed with this approach. CJ provided an example of the proposed amendment to the narrative on hosting arrangements, clarifying that the Chief Executive of Velindre University NHS Trust would not be involved in the day-to-day operational management of NWSSP. CJ assured members that the proposed amendments were not material but would provide additional clarity and avoid any ambiguity. Members were therefore unable to approve the AGS at the meeting pending receipt and review of the proposed amendments. VM agreed that the wording could be revised to improve clarity. GJ requested sight of the amendments and confirmed that members should have an opportunity to consider them. It was agreed that approval could be progressed outside the meeting and that the Committee should approve the amended AGS as soon as possible via Chairs Urgent Action. Action: CJ/NG to provide the revised narrative, with tracked changes, to NF, AR and JQ. Once considered, the revised AGS would be circulated to Committee members for consideration. NF noted that, in his view, the existing wording was clear and expressed disappointment that further amendment was requested. He stated that, if the proposed changes were not material, they could be incorporated promptly. It was agreed that an appropriate process would be followed. GJ emphasised the importance of agreeing the AGS, and NG confirmed that the document would also be included within the reports for the Velindre University NHS Trust Audit Committee and Trust Board. The Audit Committee agreed that approval of the AGS would be progressed by Chair's Action outside the meeting, subject to the proposed amendments being agreed and circulated to members. The revised AGS was circulated to members on 18 June 2026 and subsequently approved by Chair's Urgent Action.	CJ/NG JQ

Item		Action
4. ANY OTHER BUSINESS		
4.1	No matters raised.	
5. DATE/TIME OF NEXT MEETING		
5.1	The next meeting is scheduled to take place on 7 July 2026, from 14:00 to 16:00, in person at IP5.	

VELINDRE UNIVERSITY NHS TRUST AUDIT COMMITTEE FOR NHS WALES SHARED SERVICES PARTNERSHIP

MINUTES OF THE MEETING HELD ON TUESDAY 7 JULY 2026 / 14:00-16:00 MEETING HELD IN PERSON AT IP5 IN NEWPORT

Attendance	Designation	
Members:		
Gareth Jones (GJ)	Independent Member and Chair	
Vicky Morris (VM)	Independent Member and Vice Chair	
John Union (JU)	Independent Member for Finance	
In Attendance:		Organisation
Simon Cookson (SC)	Director of Audit & Assurance Services	NWSSP
Sophie Corbett (SCo)	Deputy Head of Internal Audit	NWSSP
Neil Frow (NF)	Managing Director	NWSSP
Jillian Haynes (JH)	Secretariat	NWSSP
Jonathan Irvine (JI)	Director of Procurement, Supply Chain, Logistics, Transport and Laundry Services	NWSSP
James John (JJ)	Head of Internal Audit and Assurance Services	NWSSP
Linsay Payne (LP)	Deputy Director of Finance & Corporate Services	NWSSP
James Quance (JQ)	Assistant Director of Corporate Services	NWSSP
Alison Ramsey (AR)	Director of Finance & Corporate Services	NWSSP
Mark Weston (MW)	Local Counter Fraud Specialist	NWSSP
Carly Wilce (CW)	Corporate Services Manager	NWSSP
Matthew Bunce (MB)	Director of Finance	Velindre UHNST
Steve Wyndham (SW)	Audit Lead	Audit Wales
Observers:		
Joe Draper-Orr (JDO)	Head of Finance Business Partnering	NWSSP
Claire Watkins (CW)	Head of Financial Resources, Systems and Planning	NWSSP

Item		Action
1. STANDARD BUSINESS		
1.1	Welcome and Introductions The Chair welcomed everyone to the July 2026 meeting. GJ advised that Carl James had become the substantive Chief Executive Officer of the Velindre University NHS Trust (VUNHST) and congratulations were extended.	
1.2	Apologies Apologies were received from: - Carl James, Chief Executive Officer, VUNHST; and - Non Gwilym, Interim Director of Corporate Governance, VUNHST.	
1.3	Declarations of Interest No declarations of interest were presented.	
1.4	Minutes of Meeting held on 28 April 2026 LP noted that, in Section 6.2, the agreement should read 'COT3' rather than 'COP3'. Subject to this amendment, the minutes were approved as an accurate record of the meeting and would be updated prior to publication.	

Item		Action
1.5	Matters Arising Of the eight matters arising, five had been completed and two were being addressed through the implementation of recommendations from the NWSSP Governance and Accountability Review, overseen by the Welsh Government Working Group.	
2. NWSSP Update		
2.1	Managing Director's Update NF provided an update on key issues impacting NWSSP and activities undertaken since the previous meeting. Key points noted included: • A new Chair of the Shared Services Partnership Committee (SSPC) had been successfully appointed following a robust recruitment process. The successful candidate was Dr Sue Barnes, currently Chief Executive of Wales Air Ambulance Charity. An extraordinary SSPC meeting was scheduled to take place on 9 July, at which members would be asked to approve the appointment in accordance with the SSPC Standing Orders. Wider communications to key stakeholders and staff would follow in due course. • At Month 2, NWSSP was reporting a stable financial position, with a surplus of £0.813m, primarily due to staff vacancies across several services. Opportunities to identify further recurring savings continued to be explored and would be discussed at SSPC in July meeting. • No further questions had been raised by Welsh Government (WG) regarding the purchase of Sandringham Park for the South West TrAMs Hub, following the feedback provided. Confirmation had also been received that the electricity supply could be upgraded to increase capacity. • Progress on the North Wales TrAMs Hub continued positively, with ongoing stakeholder engagement. • The launch of the Future Workforce Solution (FWS) system, which would replace Electronic Staff Record (ESR), had been delayed by approximately eight months. NF has written to the Chief Executive Officer of the NHS Business Services Authority regarding the programme, highlighting concerns relating to definitions, scope, funding arrangements and financial assumptions. He also emphasised the need for further work on benefits realisation and requested clarification on the challenges involved. Welsh Government had been kept informed of the concerns and delays. • The new Resident Doctor contract in NHS Wales was progressing, although issues remained in relation to funding and rotas. NWSSP's contribution remained on track in line with the planned go-live dates. • Despite the recent Red weather health alert, the measures and controls implemented within Laundry Services had been effective in supporting staff wellbeing while maintaining service delivery. The NWSSP Audit Committee NOTED the Managing Director's Update.	

Item		Action
3. EXTERNAL AUDIT		
3.1	Audit Wales Update SW presented the report and confirmed that the assurance work for NWSSP had been completed, resulting in a positive outcome with no concerns identified. The management letter would be presented at the NWSSP Audit Committee in October 2026. SW thanked NWSSP staff for their support and contribution during the audit process. The NWSSP Audit Committee NOTED the report. SW provided a verbal update, noting that in undertaking the audit of the Trust's accounts, the audit of the clinical negligence quantum reports had been more challenging this year. Whilst assurances had been received for the 2025-26 accounts, Audit Wales planned further work to review the overall assurance arrangements for 2026-27. SW advised that health boards had used information provided by NWSSP differently, resulting in variation in classification across health boards on the reporting of provisions. AR clarified that NWSSP had not altered the processes from prior years. Early work had been completed on the transfer of data into the new Case Management System as planned but suggested more work could be completed on clinical negligence and the Welsh Risk Pool earlier in future years to minimise any late concerns being raised. SW acknowledged that timing had been a key factor and confirmed that a more efficient process would be explored. GJ raised concerns that this matter had not been raised when the Trust considered the Annual Accounts in June. Members emphasised the importance of understanding how the figures had been derived and were being shared with other NHS organisations. AR advised that she would meet with Richard Harris and Steve Wyndam to confirm the process for 2026/27. AR also added that MB and her had asked to meet with Audit Wales jointly for future audit planning and clearance meetings. GJ asked AR to provide an update on assurance at the next Audit Committee around the concerns raised by Audit Wales in the meeting.	AR
4. INTERNAL AUDIT		
4.1	Progress Update	

Item		Action
	JJ presented the Internal Audit Progress Report, outlining progress made against the 2026/27 Internal Audit Plan and other activity undertaken to date, since the previous meeting. GJ noted that the report indicated a greater concentration of audit activity during Quarters 2 to 4 and sought clarification as to the rationale. JJ explained that the plan prioritised larger transactional systems at the outset, which required delivery over a longer period. This approach provided a more balanced and effective allocation of audit resources throughout the year. JQ added that he meets regularly with JJ to review the audit plan and consider whether any reviews could be brought forward where appropriate. The NWSSP Audit Committee NOTED the update.	
4.2 4.2.1	Internal Audit Reports Medical Examiner Service Internal Audit Report SCo presented the Medical Examiner Service (MES) Internal Audit Report, which received a Reasonable Assurance rating. The review identified three medium-priority findings. The audit assessed compliance with key system controls, together with arrangements for risk management and governance within the service. VM noted that two of the audit objectives had achieved Substantial Assurance and one had achieved Reasonable Assurance and sought clarification regarding the rationale for the overall Reasonable Assurance rating. SC explained that the audit objectives carried different weightings and that Objective 1, which assessed whether the overall system was operating effectively, was the primary factor of the overall assurance opinion. While the weighting of individual objectives was not routinely documented, future reports would provide greater clarity regarding the relative significance of the areas reviewed. VM suggested that this rationale should be clearly recorded within future audit reports. To be clear in future reports where one objective of an audit has a larger overall impact on the overall assurance rating than others. The NWSSP Audit Committee NOTED the Internal Audit Report.	JJ
5. Counter Fraud		
5.1	Counter Fraud Annual Report 2025-26 MW presented the Counter Fraud Annual Report 2025-26 and advised that the Counter Fraud Functional Standard Return had been incorporated within the report. The return had been submitted to the NHS Counter Fraud Authority in May following approval by AR and GJ. The overall assessment was Green, with one Amber-rated area identified. MW reported that a Service Level Agreement had been established with Swansea Bay University Health Board to support additional fraud risk assessments, which was expected to result in a fully Green rating in the following year.	

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	VM welcomed the positive performance relating to fraud awareness and training activities and enquired whether data regarding bilingual engagement was available and suggested that this information should be included in future reports. MW to include bilingual engagement statistics within future reports. GJ referred to the proposed new Directions outlined in the report and sought an update on its implementation. AR advised that WG had been developing the Directions over the previous year; however, progress had been delayed as a result of the Senedd election. The Welsh Government representative on the Counter Fraud Steering Group had recently confirmed completion of the second-stage review, with the next stage being a further independent review prior to final approval by the Minister. It was anticipated that the new Directions would be issued in early autumn. The NWSSP Audit Committee APPROVED the Counter Fraud Annual Report 2025-26.	MW
5.2	Counter Fraud Progress Update Q1 MW presented the Counter Fraud Progress Report for Quarter 1. A divisional review of compliance with Fraud Awareness e-learning had identified several gaps, which were being actively targeted. MW advised that national benchmarking for fraud awareness training was challenging due to the differing approaches adopted by organisations, although mandatory training requirements had a positive impact on completion rates in those organisations that had adopted such an approach. MW confirmed that divisional figures could be shared with Directors and noted that training formed a key element of the new Counter Fraud Strategy. No notices had been received from the Counter Fraud Authority during the period. Members were advised that the next National Fraud Initiative (NFI) data-matching exercise was due to commence shortly and would be communicated in the following month. GJ commented that training completion rates within SES and Legal and Risk Services were lower than expected given the nature of their roles. MW advised that training had already been delivered to staff within those divisions during 2026-27 and that Directors were supportive of further sessions. MW advised that team meetings and Away Days provided an effective mechanism for engaging large groups of staff and reinforcing the requirement to complete online training. Additional initiatives, including a Counter Fraud coffee morning and bespoke training sessions, had also been undertaken and were expected to be reflected in future performance reports. The NWSSP Audit Committee NOTED the Counter Fraud Update.	

6. GOVERNANCE, ASSURANCE AND RISK

Item		Action
6.1	Grip and Control Arrangements AR presented the findings of the NWSSP Grip and Control Assessment 2026. The review was undertaken in response to the NHS Grip and Control Framework. The assessment considered the effectiveness of financial governance and control arrangements across eight domains and would be submitted to NHS Performance and Improvement (P&I). The review built upon previous assessments and included a RAG-rated evaluation supported by an accompanying action plan. AR noted that the assessment was a self-evaluation and acknowledged that, while strong controls were evident in some areas, further development was required in others. Work had been undertaken with divisions since May 2026, and actions would be aligned with relevant Velindre University NHS Trust policies and procedures. Key areas identified for further attention included workforce planning, vacancy management, VAT recovery arrangements, write-off procedures and the documentation of service cessation processes. The importance of ensuring effective benefits realisation from revenue and capital investments was also highlighted. Members discussed the value of reviewing assessment outcomes across NHS Wales to identify areas of good practice and ensure consistency of approach. SC advised that work was underway to review common themes and controls across organisations, although not for the purpose of providing formal assurance. It was acknowledged that workforce-related challenges were likely to be of particular relevance given similar issues being experienced across NHS Wales. AR advised that there could be significant value in sharing assessment outcomes and learning across organisations. MB noted that the findings would help identify emerging risks relating to financial sustainability and inform future improvement activity. JDO advised that discussions with service leads regarding the assessment findings had proved valuable. To provide Members with an update on progress against the Grip and Control action plan at a future meeting. The NWSSP Audit Committee NOTED the Grip and Control Arrangements.	AR
6.2	Annual Declarations of Interest, and Gifts, Hospitality and Sponsorship 2025-26 JQ presented the Annual Conflict of Interests Declarations and Gifts, Hospitality and Sponsorship Report for 2025-26. He reminded Members that all staff were required to submit an annual declaration through ESR, including a nil return where no interests existed.	

Item		Action
	GJ noted that completion rates for Legal and Risk Services and Procurement Services appeared lower than expected given the nature of their activities. JI advised that his division comprised approximately 845 staff, including operational staff, drivers and individuals on long-term absence, which could make engagement more challenging. He confirmed that work was underway to improve compliance and noted that many outstanding declarations related to lower-risk staff groups. Members discussed opportunities to enhance the reporting by providing additional context to support interpretation of compliance rates, including information on staff who were absent from work for prolonged periods. AR commented that further improvements in compliance remained achievable across some divisions. JQ confirmed that a further update on compliance levels and associated improvement activity for these areas would be provided through the Governance Matters Report at the October 2026 meeting. The NWSSP Audit Committee NOTED the report.	JQ
6.3	Governance Matters AR presented the Governance Matters Report, highlighting two occasions where contract awards had not progressed in accordance with Standing Orders and Standing Financial Instructions. Members noted that NWSSP had awarded 21 contracts during the reporting period. On an All-Wales basis, 14 contracts had been awarded, comprising four contracts at briefing stage, four that had progressed to procurement outcome stage, and six contract extensions. Members also noted that eight declarations relating to gifts, hospitality and sponsorship had been recorded during the period. AR advised that Welsh Government had been notified of the limited audit assurance audit received in Quarter 1, Cyber Security Governance Arrangements, which had been considered by the Committee at its extraordinary meeting on 15 June 2026. The NWSSP Audit Committee NOTED the Governance Matters Report.	
6.4 6.4.1	NWSSP Risk Management Protocol JQ presented the revised NWSSP Risk Management Protocol, confirming that engagement had been undertaken with VUNHST to ensure alignment of arrangements. It was confirmed that there were no material changes to the Protocol from the previous year. MB referred to the second paragraph on page 5 under the heading Organisational Arrangements and noted that the word 'Although' should be removed. JQ agreed to amend the document accordingly.	JQ

Item		Action
6.4.2	JQ advised that the Interim Director of Corporate Governance at Velindre University NHS Trust had reviewed the revised Protocol and was comfortable with its contents. The NWSSP Audit Committee APPROVED the revised NWSSP Risk Management Protocol. NWSSP Corporate Risk Register JQ presented the NWSSP Corporate Risk Register update, reporting that it currently comprised eight Red Risks for Action and ten Amber Risks for Action, with no risks rated as Yellow or Green. A key point to note was that the risks relating to TrAMS workforce shortages and the Future Workforce Solution had been separated into two distinct risks, resulting in the addition of two Red Risks for Action to the register. Since the previous meeting, one Risk for Action (formerly Risk A3a) had been de-escalated and transferred from the Risks for Action section to the Closed Risks section. VM confirmed that she was content with the revised target dates proposed but queried whether the dates had been extended previously or whether this represented the first amendment. JQ advised that future reports would include details of any previous target date revisions to provide greater transparency regarding the history of extensions. JQ to include information on previous target date extensions within future updates of the NWSSP Corporate Risk Register. The NWSSP Audit Committee NOTED the Corporate Risk Register.	JQ
6.5	Agreed Management Actions Tracker JQ presented the Agreed Management Actions Tracker and highlighted that the master tracker contained 49 audit reports, comprising 13 reports with Substantial Assurance, 25 with Reasonable Assurance, 3 with Limited Assurance, no reports with No Assurance, and 8 advisory reports where an assurance opinion was not applicable. The tracker recorded 132 agreed management actions, of which 118 had been implemented, 13 were not yet due, and 1 was overdue. Members noted that the overdue action was dependent upon implementation by NHS organisations and was therefore not wholly within NWSSP's control. JI advised that discussions had taken place with Hywel Jones, Director of Finance at HSS Welsh Government and that progress was being made, although additional time was required to achieve full implementation. The Audit Committee considered the request to extend the target completion date for the overdue action. The Chair confirmed that a revised deadline of 5 October 2026, ahead of the next scheduled Audit Committee meeting, was appropriate.	

Item		Action
	The NWSSP Audit Committee NOTED the update and APPROVED the revised target date for the overdue agreed management action.	
6.6	NWSSP Audit Committee Annual Report 2025-26 (JQ) JQ presented the NWSSP Audit Committee Annual Report 2025-26, which had been developed in accordance with the Committee's Terms of Reference. The report summarised the work of the Audit Committee during 2025-26 and provided assurance to the Shared Services Partnership Committee (SSPC) and the Accountable Officer in support of the Annual Governance Statement. Members noted that the report would be submitted to the SSPC meeting on 16 July 2026. The NWSSP Audit Committee NOTED and APPROVED the NWSSP Audit Committee Annual Report 2025-26.	
7. ITEMS FOR INFORMATION		
7.1	NWSSP Welsh Language Annual Report 2025-26 The NWSSP Audit Committee RECEIVED the report for information purposes.	
8. ANY OTHER BUSINESS		
8.1	No matters raised.	
9. DATE/TIME OF NEXT MEETING		
9.1	The next meeting will be held on 13 October 2026, from 14:00 to 16:00, via Microsoft Teams.	

NWSSP AUDIT COMMITTEE ACTION LOG UPDATE FOR OCTOBER 2026 MEETING

No.	Meeting	Description	Responsibility	Due Date	Status
1.	Feb 2025	Corporate Risk Register <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>	JQ	February 2027	In Progress Risk Appetite is to be discussed at the SSPC Development Day 9/10/26 with the intention of a revised statement proceeding to SSPC and the NWSSP Audit Committee at its next meeting.
2.	May 2025	Governance Matters <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> <i>To revert to the Audit Committee in July 2025 with assurance surrounding the Agency Framework Agreement.</i>	AR	February 2027	To be taken forward through implementation of Governance Review recommendations Assurance provided to the July 2025 meeting that the All-Wales Agency Framework Agreement had followed the appropriate governance process. A meeting was held between AR and GJ prior to the previous Committee session. 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.	June 2026	Internal Audit Progress Report <i>To engage with the lead Director for the Medical Examiner Service to identify and address the outstanding issues required to complete the audit.</i>	AR	7 July 2026	Complete Internal Audit Report considered at the 7 July 2026 meeting.

4.	June 2026	NWSSP Head of Internal Audit Opinion & Annual Report 2025-26 <i>To amend the typographical errors in the Head of Internal Audit Opinion and Annual Report.</i>	JJ	7 July 2026	Complete Revised report received and published in Admincontrol.
5.	June 2026	Draft 2025-26 NWSSP Annual Governance Statement (AGS) <i>To provide the revised narrative, with tracked changes, to NF, AR and JQ. Once considered, the revised AGS would be circulated to Committee members for consideration.</i>	CJ/NG	7 July 2026	Complete
6.	June 2026	Draft 2025-26 NWSSP Annual Governance Statement (AGS) <i>The Audit Committee agreed that approval of the AGS would be progressed by Chair's Action outside the meeting, subject to the proposed amendments being agreed and circulated to members.</i>	JQ	7 July 2026	Complete AGS approved by Chairs action on 17 June 2026.
7.	July 2026	Audit Wales Update <i>To provide an update on assurance at the next Audit Committee around the concerns raised by Audit Wales in the meeting relating to the WRP.</i>	AR	13 October 2026	Complete Covered under the Audit Wales management letter. No issues raised for NWSSP.
8.	July 2026	Internal Audit Reports <i>To be clear in future reports where one objective of an audit has a larger overall impact on the overall assurance rating than others.</i>	JJ	13 October 2026	Complete Additional wording will be included within the executive summary of the report (Accounts Payable will be an example) and this will be done where applicable in future reports.
9.	July 2026	Counter Fraud Annual Report 2025-26	MW	13 October 2026	Complete Bilingual learning statistics, including

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		<i>To include bilingual engagement statistics within future reports.</i>			Welsh-language course completion data from ESR, will be included in future reports where available.
10.	July 2026	Grip and Control Arrangements <i>To provide members with an update on progress against the Grip and Control action plan at a future meeting.</i>	AR	13 October 2026	Complete Grip and Control Internal Audit Report on agenda.
11.	July 2026	Annual Declarations of Interest, and Gifts, Hospitality and Sponsorship 2025-26 <i>To provide an update on compliance levels and associated improvement activity for these areas would be provided through the Governance Matters Report at the October 2026 meeting.</i>	JQ	13 October 2026	Complete Directorate compliance positions are detailed within the Governance Matters Report.
12.	July 2026	NWSSP Risk Management Protocol <i>To remove the word 'Although' from the second paragraph on page 5 under the Organisational Arrangements section of the report.</i>	JQ	13 October 2026	Complete The amendment has been actioned and the protocol has been published on the website.
13.	July 2026	NWSSP Corporate Risk Register <i>To include information on previous target date extensions within future updates of the NWSSP Corporate Risk Register.</i>	JQ	13 October 2026	Complete Additional information has been included within the report.

MEETING	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership
DATE	13 October 2026
PREPARED BY	Roxann Davies, Corporate Services Manager and James Quance, Assistant Director of Corporate Services, NWSSP
PRESENTED BY	Neil Frow OBE, NWSSP Managing Director
RESPONSIBLE HEAD OF SERVICE	Neil Frow OBE, NWSSP Managing Director
TITLE OF REPORT	NWSSP Managing Director's Update
PURPOSE To update the NWSSP Audit Committee on recent developments within NWSSP, since the last meeting which took place on 7 July 2026.	

Introduction

This paper provides an update on the key issues, developments and activities undertaken by NWSSP since the last meeting on 7 July 2026. It highlights the principal areas of assurance, the key risks requiring continued oversight, and progress across major programmes, financial stewardship, operational resilience and support for colleagues. It also reflects wider organisational themes recently shared with staff, including our continued focus on wellbeing, recognition, partnership working and the positive contribution NWSSP makes across NHS Wales.

In summary, this report provides assurance that NWSSP continues to make good progress across major national programmes, operational delivery and system leadership, while also identifying a number of areas requiring continued Committee oversight. These include the conclusion of governance and accountability review work, delivery risks associated with TrAMS and the Future Workforce Solution, and the ongoing need to strengthen resilience in response to climate, infrastructure and business continuity pressures.

Governance and Accountability Arrangements

Good progress has been made through recent meetings of the Implementation Group, with over half of the review recommendations now actioned and further work progressing at pace. NWSSP remains fully engaged in this next phase, working constructively with Welsh Government, Velindre University NHS Trust and wider partners to ensure that governance, assurance and accountability arrangements remain robust, proportionate, legally sound and reflective of NWSSP's status as a hosted national shared service. A final report is expected to be presented at the November meeting of the Shared Services Partnership Committee (SSPC) together with updated governance documentation as the work of the Group concludes.

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Finance

NWSSP is reporting a year-to-date surplus of £1.635 million as at Month 5. This remains a positive position and continues the trend seen during 2025/26; however, the position is driven principally by pay underspends linked to vacancies being held, recruitment difficulties and delays in backfilling posts. This provides short-term financial assurance but is not a sustainable basis for recurrent balance and requires continued Director-level scrutiny of workforce plans, vacancies and savings opportunities.

Welsh Government has set a clear expectation that all NHS Wales organisations including NWSSP review and, where necessary strengthen, grip and control arrangements and obtains a firmer understanding of the reported savings position. The detailed baseline assessment against eight grip and control domains has identified areas requiring active improvement, including overtime, bank expenditure, contract management, headcount and vacancies. Directors are therefore reviewing Month 5 variances, savings and underspends to identify further recurrent and non-recurrent opportunities that can be reflected in the full-year forecast and updated savings profile.

Capital remains within the Capital Expenditure Limit (CEL), with an allocation of £6.876 million and expenditure of £1.562 million to the end of August. The allocation increased in month following approved estates and digital backlog funding. Remaining discretionary funding, unsuccessful backlog bids and potential year-end slippage bids will be considered through the Capital Prioritisation Group, with bids for slippage funding required by 16 October 2026. Public Sector Payment Policy performance remains mixed: the Non-NHS target was achieved in August at 96.63%, but NHS performance fell below target at 88.78%, with the increase in invoices on hold requiring urgent attention to prevent further deterioration.

Transforming Access to Medicines (TrAMS) – Radiopharmacy and Hub Programme Update

South East Radiopharmacy

Construction of the South East Radiopharmacy facility is complete, with all equipment successfully installed. Qualification activities and NWSSP commissioning remain underway, with increasing focus on system validation and operational readiness. Following a delay caused by variable pressures on site, which was resolved in July 2026, the Radiopharmacy continues to work towards Medicines and Healthcare products Regulatory Agency (MHRA) licensing, with an anticipated go live date in January 2027. Communication continues with stakeholders to ensure they are informed of timescales.

South East Hub

Significant progress has been made in relation to the South East Hub Full Business Case (FBC). Following circulation of the FBC, supported by a comprehensive Estates Annex and Frequently Asked Questions (FAQs), the case successfully navigated each of the South East organisations' respective governance processes.

The FBC was approved by all relevant Health Board and Trust Public Boards and was formally submitted to Welsh Government for consideration on 4 August 2026. This represents a major milestone for the programme and marks the culmination of an extensive engagement and approval process involving stakeholders across the region.

Work continues to progress during the period of scrutiny, with two decommissioning workshops undertaken and further scheduled for the coming weeks, to ensure plans are developed collaboratively and at pace. A number of contracts relating to the procurement activities have already been approved by the SSPC and Velindre Trust Board as part of the governance processes in preparation for final Welsh Government capital approval.

South West Hub

Engagement sessions continue to provide valuable insight into current operating models and future workforce requirements, helping to inform programme development. A key milestone has also been achieved with the Product Target Operating Model (TOM) formally accepted, providing a clear framework for future service delivery and supporting the development of the next phase of business case activity. Work also continues in relation to site selection and due diligence activity.

North Hub

The approval of the Product Target Operating Model (TOM) also provides greater clarity regarding future production and service requirements within North Wales. During the reporting period, an on-site visit to Glan Clwyd Hospital was undertaken to support consideration of future Radiopharmacy requirements and opportunities within the proposed model. Engagement with BCUHB continues to support baseline development, service mapping activity and future business case planning.

Digital

The TrAMS digital project remains rated green, with preparatory activities continuing to ensure readiness for mobilisation, subject to confirmation of funding approval. Close alignment continues between the Digital, Workforce and Hub workstreams to support the delivery of an integrated and sustainable service model.

Overall Position

The programme continues to demonstrate strong progress across all workstreams. The submission of the South-East Hub FBC to Welsh Government for scrutiny represents a significant milestone, whilst the programme simultaneously maintains focus on ensuring operational readiness across Radiopharmacy and Hub services.

The principal risks for the TrAMS programme remain the successful completion of regulatory, commissioning and operational readiness activity; the timely conclusion of Welsh Government scrutiny of the South East Hub FBC; and continued alignment across estates, workforce, digital and service transition plans. These risks are being managed through established programme governance, active engagement with affected organisations and continued reporting through the relevant regional and national forums.

Future Workforce Solution

The programme remains a significant national transformation programme, replacing the current Electronic Staff Record (ESR) system with a modern cloud-based platform to support the full employee lifecycle. During August, the NHS Business Services Authority (NHSBSA) confirmed the branding for the new solution as PorthPobIGIGCymru / NHSWalesPeoplePortal.

Responsibility for running the current NHS ESR service transferred from IBM to Infosys on 1 September 2026, including the TUPE transfer of key IBM staff to support continuity

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of service. Overall programme implementation remains on track for completion by December 2030; however, following NHSBSA replanning in June 2026, the Early Adopter phase has been extended, with Early Adopter organisations now scheduled to go live in February 2028.

Global design development Phase 1 was completed in August 2026, with Infosys now working with Early Adopter organisations to test and refine the first global design template and develop Global Template Design 2 by December 2026. Early Adopter organisations have completed Stage Gate 1 and entered Stage Gate 2, with foundational readiness activity progressing as planned and regular check-ins scheduled to support delivery. End-user test volunteers have also been identified across NHS Wales organisations.

Full NHS Wales adoption remains planned through two primary deployment clusters, with foundational readiness expected to commence in October 2027 for Cluster 1 and April 2028 for Cluster 2. Discussions with organisations will take place over the coming weeks to review proposed implementation timelines and consider any exceptions that may affect deployment scheduling.

The funding model for future years remains subject to further consideration. A paper was presented to the Health, Care and Prevention Group's Executive Director Team in September, followed by ministerial advice to the Cabinet Minister, anticipated in October 2026. Following the July 2026 programme review, NHSBSA is also realigning programme costs to reflect revised delivery timescales, with a further update expected for the Shared Services Partnership Committee in November 2026.

Initial recruitment to the central delivery team has progressed. NWSSP has also submitted a case to NHSBSA for additional payroll and recruitment resources, reflecting the requirements associated with its role as a Strategic Shared Service Delivery Partner. Benefits realisation work is progressing, although full benefits cannot be quantified until the Global Design phase is complete and the confirmed functionality is known. Benefit consultation meetings commenced on 1 October 2026 and are underway. A detailed programme update is included elsewhere on the Shared Services Partnership Committee agenda.

The key dependencies for NWSSP are the confirmation of the future funding model, the availability of sufficient central and local implementation capacity, timely completion of global design activity and clarity on the functionality that will be available to support benefits realisation. These areas will be kept under close review given NWSSP's role as a Strategic Shared Service Delivery Partner and the potential operational impact across payroll, recruitment and workforce services.

Implementation of the New Resident Doctors Contract in Wales

Phase 1 of the Wales Resident Doctor Contract Reform Programme has now moved into a stable post-implementation phase. Core systems are live across Health Boards and Trusts, onboarding is complete, Electronic Staff Record (ESR) and payroll configuration is operational, and all Guardians of Safe and Flexible Working are in post.

The Implementation Board met on 13 August 2026 and confirmed that the programme is operating effectively following go-live. Strengthened collaboration with RLDatix is also supporting more consistent rota submissions.

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While the core contract arrangements are now embedded for the first tranche of Resident Doctors, a small number of refinement and assurance actions remain. These include finalising documentation, completing ESR and e-rostering alignment, and ensuring consistent rota assurance across organisations. Lessons learned and forward planning sessions are being scheduled to conclude these actions and support full stabilisation across NHS Wales. Further cohorts are due to transition to the new contract in line with the agreed rollout of the next phase.

NWSSP would like to recognise the hard work and co-operation that has been invested by individual Health Board teams collaborating with NWSSP, HEIW and NHS Wales Employers to achieve a successful launch.

The focus over the next reporting period will be to complete the remaining stabilisation actions, capture lessons learned from Phase 1. Continued national coordination will be important to maintain consistency across organisations and to ensure that any residual ESR, payroll, rota or documentation issues are resolved before the next implementation phase.

Primary Care Services and Medical Examiner Service

Primary Care Services and the Medical Examiner Service remain operationally stable and continue to deliver against a broad portfolio of national priorities. Both services have maintained a strong focus on governance, assurance, workforce sustainability, digital enablement and service improvement. Significant activity has included progression of national digital programmes, delivery of statutory responsibilities and development of evidence-based service improvements to support quality, safety and resilience across NHS Wales.

In relation to the Medical Examiner Service, following confirmation from Medical Directors across NHS Wales, Foundation Year 1 (F1) Doctors are now able to complete and sign Medical Certificates of Cause of Death (MCCDs). The change aligns with updated national arrangements and is expected to support more timely completion of certification processes, improve patient and family experience by reducing delays, and provide additional flexibility and resilience within clinical teams, whilst maintaining appropriate supervision and governance arrangements.

Laundry Service

Greenvale Laundry Production Unit (LPU) has achieved accreditation to BS EN 14065, the British and European standard for laundry-processed textiles and biocontamination control systems. This is an important assurance milestone for the service, demonstrating that robust Risk Analysis and Biocontamination Control (RABC) arrangements are in place to support the safe processing of textiles used in sensitive environments, including healthcare. Greenvale now joins the Swansea and North Wales LPUs, which have also achieved accreditation. The assessment for Church Village is scheduled to take place in October 2026, supporting the continued roll-out of consistent quality and biocontamination control standards across the Laundry Service.

The Service has also secured additional capital funding through the Estates Backlog Maintenance Fund to replace the salt tank at the North Wales LPU. The existing tank has been in place since the unit was built and is now in poor condition. Its replacement will support the ongoing reliability of the water treatment process by maintaining the

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required pH levels, helping to reduce scaling within internal pipework and protect the longevity and resilience of the facility's infrastructure.

Decarbonisation and Adaptation

The roof replacement scheme at IP5 is virtually complete and, following completion of the snagging process, the scaffold has now been removed. Engineers have been commissioned to determine the optimal level of investment in roof-mounted photovoltaic (PV) infrastructure to reflect the new loads being introduced through the Radiopharmacy and South-East TrAMS schemes. They will then work with us to secure bids and submit a case to Welsh Government for funding.

In relation to the updated Strategic Delivery Plan for Decarbonisation (November 2025), work continues to discharge tasks at an organisational level and tasks where we are leading for NHS Wales. Examples of work at a national level include development of guidance for developing net zero estate projects under the value of £20m (published last month, and now being examined by NHS England with a view to adopting it as well), and development of an NHS Wales Waste Strategy which is expected imminently.

Our decarbonisation and adaptation workstreams have now effectively merged and we are working to develop a Climate Response Plan to set out our proposed activities between now and 2030. This remains on track for completion during October, in readiness for approval by the Shared Services Partnership Committee at its November meeting.

Extreme Weather Conditions

NWSSP's review of the recent severe weather response provides positive assurance that services were appropriately prepared and responded effectively, with existing business continuity arrangements largely supporting continued service delivery through proactive communications, flexible working and local mitigation measures. The debrief, undertaken in line with Welsh Government emergency planning expectations and ISO 22301 (the international standard for business continuity management) principles, identified established good practice as well as areas for further strengthening, particularly around infrastructure resilience, cooling and server facilities, and mapping of critical service dependencies. The findings support continued focus on progressing improvement actions and managing any residual risks through local plans and risk management arrangements.

COVID-19 UK Public Inquiry Module 5

The COVID-19 UK Public Inquiry Module 5 report on Procurement and Personal Protective Equipment (PPE), published on 14 July 2026, was broadly positive in relation to the centralised Welsh procurement model and NWSSP's role during the pandemic, particularly when compared with the more fragmented arrangements reported in England. The report recognised a number of strengths in Wales, including the benefits of centralised procurement, the rapid scaling of distribution arrangements and the absence of a VIP lane, while also making 11 recommendations and identifying areas for further work across the wider procurement and PPE system.

The recommendations cover issues including the resilience of stockpile arrangements at the outset of the pandemic, future replenishment arrangements across the United Kingdom and Wales, the extent to which social care should be incorporated into future

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stockpile planning, inventory management and visibility of locally held stock across Health Boards and social care providers, and continued transparency in relation to contract publication. NWSSP have worked with Welsh Government officials on the Welsh Government's response to the Inquiry's recommendations to ensure that lessons are learnt from our experiences in Wales and that what worked well does not get lost.

Counter Fraud / Fighting Fraud Strategy 2026–2030

NHS Wales Counter Fraud Steering Group published its Fighting Fraud Strategy 2026–2030 in July 2026, setting out the continued commitment to protecting NHS Wales resources through prevention, detection, investigation and organisational learning. The strategy provides an important framework for strengthening counter fraud awareness, supporting consistent practice across NHS Wales and ensuring that fraud risks continue to be managed proactively and transparently. This remains an important area of assurance, particularly given the continuing financial pressures across the NHS. The strategy reinforces NWSSP's role in supporting a robust control environment, promoting a zero-tolerance approach to fraud and maintaining public confidence in the stewardship of public funds.

Cyber Resilience

Cyber resilience remains a significant area of organisational and Committee oversight. A detailed review was presented to the Shared Services Partnership Committee in September 2026, following completion of the latest Cyber Assessment Framework assessment. Continued improvement is required in relation to legacy technology, consistency of practice, supplier and third-party assurance, 24-hour monitoring coverage, incident-command arrangements and the testing of recovery plans. These priorities are being taken forward through a structured improvement roadmap, workshops and strengthened reporting, with continued oversight required to ensure that the improvements are embedded and evidenced.

Conclusion

Overall, this report provides assurance that NWSSP continues to deliver effectively across its core services, major national programmes and partnership commitments. The breadth of activity reflects the scale and complexity of the agenda being managed, with continued Committee oversight required in relation to governance implementation, financial sustainability, key programme dependencies, counter fraud arrangements, and the resilience of services and infrastructure in response to operational and climate-related pressures. I will continue to keep the Audit Committee updated on progress, emerging risks and any matters requiring escalation.

Neil Frow OBE
Managing Director, NWSSP
October 2026

NWSSP Audit Committee
13 October 2026

Date issued: October 2026

Audit Wales update for the NWSSP Audit Committee – October 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, is complete and we were able to provide positive assurances to auditors. Our findings have been communicated to NWSSP and are captured in our separate report to the October Audit Committee meeting.
- 3 We are very grateful for the support and engagement of NWSSP in helping us complete this work, and in supporting our audit of the accounts of Velindre University NHS Trust.
- 4 We are continuing to develop and finalise our work assurance work programme to support our 2026-27 NHS audits and we will be in contact with management as this progresses.

General Audit Wales Update

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

Good practice events and products

- 7 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

- 8 There has been one national report published since the last update paper - Welsh Government funding of Councils.

Other

- 9 Since the last Audit Committee we have also published our annual report and accounts.

Management Letter - NHS Wales Shared Services Partnership

Audit year: 2025-26

Date issued: September 2026

This document has been prepared as part of work performed in accordance with statutory functions.

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000.

The section 45 code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales and the Wales Audit Office are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to Audit Wales at infoofficer@audit.wales.

We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

Contents

We have completed our planned programme of assurance work on the services provided by the NHS Wales Shared Services Partnership (NWSSP) to NHS bodies. No issues were identified and we provided positive assurances to NHS external audit teams on the activities of NWSSP to support their accounts opinion work.

Summary report

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Summary report

Introduction

- 1 The Auditor General is responsible for providing an opinion on whether each NHS body's financial statements represent a true and fair view of the state of its financial affairs as at 31 March 2026.
- 2 The audit teams of each individual health body are responsible for undertaking audit work to enable the Audit General to provide his opinion and in doing so they determine the nature of the audit and assurance work required on the material services provided by the NHS Wales Shared Services Partnership (NWSSP) to these NHS bodies. This audit assurance work is undertaken by the Velindre University NHS Trust audit team.
- 3 We presented a paper to NWSSP's Audit Committee during April 2026 – 2025-26 Audit Assurance Arrangements – setting out the external audit assurance work that was required, and so would be undertaken on the various services provided by the NWSSP to the Welsh NHS bodies.
- 4 In this report we outline the findings identified from this work in respect of:
 - Primary Care Services (NWSSP – PCS);
 - Employment Services (NWSSP – ES);
 - Procurement Services (NWSSP – PS); and
 - Legal and Risk Services (NWSSP – LARS) which includes Welsh Risk Pool Services (WRPS).
- 5 The report concludes by providing an indication of the steps being taken within Audit Wales to review the nature of our assurance work at NWSSP for 2026-27. This could change the work we do within Legal and Risk in order to obtain improved and more timely assurance on the clinical negligence provisions recognised in the financial statements of Velindre University NHS Trust (the Trust) and other NHS bodies.
- 6 A separate report has been produced detailing the findings from our review of the nationally hosted NHS IT Systems.

Summary of outcomes from our assurance work

- 7 Our work did not identify any issues that prevented auditors relying on the key controls of the services provided by NHS Wales Shared Services Partnership (NWSSP).
- 8 The scope of our work and our high-level findings in respect of each of the services subject to our review are outlined below for information.

Primary Care Services (PCS)

- 9 Local Health Board audit teams planned to place reliance on specific key controls within general medical services (GMS)- We therefore documented and evaluated the controls in place for the system and also completed testing upon the GMS controls.
- 10 The controls tested were found to be operating effectively overall and could therefore be relied upon by local NHS audit teams.

Employment Services

- 11 Our assurance work focussed on the assessment of the:
 - the key controls within the payroll system operated by NWSSP; and
 - the arrangements in place concerning the Single Lead Employer payroll including how NWSSP recharges NHS bodies for these costs.
- 12 No issues were identified from this work.

Procurement and Accounts Payable Services

- 13 Our assurance work focussed on the approval arrangements in respect of contracts exceeding £1 million, awarded by the Procurement Unit in NWSSP. We found no cases of contracts exceeding £1m being awarded without Welsh Government approval.
- 14 We also considered and documented the key controls within the accounts payable system operated within NWSSP. There are no issues to report to NWSSP concerning this work.

Legal and Risk Services (LARS)

- 15 The local audit teams at each NHS body need to consider ISA 500 – Audit evidence – to assess the adequacy of NWSSP's Legal and Risk Services as a management expert for the purposes of their audits. To support this, we considered the arrangements in place at NWSSP against the requirements of ISA 500. Based on the work undertaken, we did not identify any issues that would prevent auditors relying on NWSSP – LARS's work as a management expert.

- 16 In addition, we have undertaken additional assurance work this year on the new Legal & Risk Services case management system (i-Casework, supplied by Civica) which was introduced in April 2025 to replace the previous Legal & Risk Services access database system.
- 17 NHS auditors requested that we review the accuracy and completeness of the data transfer from the former system to this new system. In undertaking this assurance work we identified that the working papers provided to us to demonstrate an accurate and complete data transfer did not include a small number of health bodies. The required information was, following our enquiries, provided to us which enabled us to provide positive and timely assurance to NHS audit teams.

Recommendations

- 18 There are no recommendations arising from our 2025-26 work.

2026-27 Assurance Work – Legal and Risk

- 19 In undertaking our opinion audit work upon the clinical negligence provisions for the Trust amendments were made to the Trust's accounts given misclassification errors at one of the Health Boards. Whilst this did not impact on the opinion of the Trust's accounts or upon the assurance we provided to NHS audit teams, it did identify the need for us to review this process going forward.
- 20 We also identified possible scope to improve the level of assurance we obtain on the clinical negligence provisions in terms of the probability of settlement and the estimated values attributable to the claims.
- 21 Neither of these considerations has been caused by any deficiencies within Legal and Risk or NWSSP.
- 22 We are currently in the process of reviewing, with other Welsh NHS auditors, how best to improve the effectiveness and efficiency of how to best obtain assurance on both of these aspects, as well as exploring whether this work can be done earlier in the year.
- 23 We will ensure to keep NWSSP informed of developments and to discuss, and work collaboratively, with NWSSP upon any proposed changes to our audit approach within this area.



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Rydym yn croesawu gohebiaeth a
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Nationally Hosted NHS IT Systems – NHS Wales Shared Services Partnership

Audit year: 2025-26

Date issued: September 2026

Document reference: 5507A2026

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We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

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Summary report

Summary

- 1 NHS bodies in Wales are responsible for preparing financial statements that give a true and fair view of the state of their financial affairs as at 31 March 2026. They must ensure that they are properly prepared in accordance with the National Health Service (Wales) Act 2006 and directions made thereunder by Welsh Ministers. NHS bodies are also responsible for preparing Annual Governance Statements in accordance with guidance issued by HM Treasury and the Welsh Government.
- 2 The Auditor General is responsible for providing an opinion on whether each NHS body's financial statements represent a true and fair view of the state of its financial affairs as at 31 March 2026.
- 3 NHS Wales has a variety of arrangements in place to provide and support IT systems used for financial reporting purposes. Since June 2012, Velindre University NHS Trust (the Trust) has hosted the NHS Wales Shared Services Partnership (NWSSP) and is responsible for its governance and accountability.
- 4 This report covers the national NHS IT applications and infrastructure which NWSSP manages for use by other NHS organisations in Wales. These systems include the:
 - Prescription Pricing System (formerly known as the Community Pharmacy System) which is used to process prescriptions and calculate reimbursement for pharmacy contractor payments. This system is used by the Prescription Services Team of Primary Care Services (PCS).
 - The Case and Document Management System (CDMS) (known as i-casework), implemented by NWSSP during April 2025, used by Legal and Risk Services for managing clinical negligence and legal cases. This information is used by NHS organisations to calculate the expenditure and provisions for clinical negligence and other legal cases;
 - Family Practitioner Payment System (FPPS) which is used calculating primary care General Medical Services (GMS) contractor payments, for example, the 'global sum' or 'capitation' payments for GP patient registrations. Northern Ireland NHS service manage and host the FPPS and the service is provided to NHS Wales under a service level agreement.
 - Oracle Financial Management System (FMS) is supplied by a third party called Version One and managed for NHS Wales by the Central Team e-Business Services (CTeS) within the NWSSP. The Oracle FMS is used by NHS Wales as the main accounting system for managing and producing the NHS accounts.
 - Electronic Staff Record (ESR) systems administration is the responsibility of each individual Local Health Board and Trust through delegated responsibility passed to NWSSP via a Service Level Agreement (SLA). Payroll access by NWSSP Employment Services to process the payroll in Wales is managed in

accordance with the Trust's ESR system access process. The ESR Payroll system is managed and hosted nationally by IBM on behalf of NHS England and NHS Wales under a managed service contract.

- 5 International Auditing Standard (ISA) 315 requires us to obtain an understanding of the general IT and application controls of the financial systems used by NHS Wales. As part of the National Hosted NHS IT Systems audit plan, Audit Wales reviewed the above-mentioned systems during 2025-26 and followed up our prior audit recommendations in these areas. This work reviews the ICT environment and application controls that are applied to the National Hosted NHS IT Systems solely for the purposes of providing assurance for NHS audit opinions. We have taken the opportunity to identify actions that, in our view, would help NHS Wales improve its governance and use of these systems.
- 6 This work is undertaken to identify potential risks which may include:
 - out-of-date and unsupported infrastructure;
 - access security arrangements that leave the system vulnerable to unauthorised access and attack;
 - loss or unauthorised access of data; and
 - change control procedures which are inadequate meaning that the system could be compromised or unavailable following the application of a new patch, upgrade or release of the database or the application software or infrastructure change.
- 7 We have therefore undertaken a review that sought to answer the question:
'Can auditors be assured that the IT system controls are such that financial values are likely to be free from material misstatement?'
- 8 **We concluded that the IT controls applied to the Prescription Pricing System, i Casework Case and Document Management System, Family Practitioner Payment System, Oracle Financials system and ESR Payroll systems administration managed by NHS Wales Shared Services Partnership were sufficiently effective to allow financial auditors to take assurance that financial values produced by the systems for 2025-26 were likely to be free from material misstatement. However, NWSSP could strengthen some controls.**
- 9 In summary, the reasons for this conclusion are set out below:
 - the Prescription Pricing System's controls support the production of information that is free from material misstatement;
 - the i-Casework Case and Document Management System's controls support the production of information that is free from material misstatement, although some controls could be strengthened;
 - the Family Practitioner Payment System's controls support the production of information that is free from material misstatement;
 - the Oracle FMS's IT controls support the production of information that is free from material misstatement; and

- the ESR Payroll's Shared Services system administration controls support the production of information that is free from material misstatement.

10 This report summarises the more detailed matters arising from our audit, our recommendations made from this year's audit and our follow-up of last year's recommendations.

Detailed report

The Prescription Pricing System's controls support the production of information that is free from material misstatement

- 11 We have identified no significant IT application or infrastructure issues likely to result in a material misstatement within the Prescription Pricing System. However, we identified some issues that should be addressed by Primary Care Services in order to minimise the potential for future application and infrastructure system risks. From our IT work in 2025-26, we have identified two recommendations to NWSSP for improvement. These are outlined below:
- update the IT DR plan fully by amending document title, document history and version and date of update to reflect the change in data centre infrastructure and data hosting arrangements away from Companies House; and
 - document a confirmation of the monthly user access review check (include any outcomes, actions and what was identified) that takes place and retain this for audit purposes.
- 12 NWSSP have made some progress to address prior year IT recommendations made for improvement and some of these remain in progress. Further details of our findings and progress against actions for the Prescription Pricing System agreed with Primary Care Services officers can be found in **Appendix 1**.

The i-Casework Case and Document Management System's controls support the production of information that is free from material misstatement, although some controls could be strengthened

- 13 We have identified no significant issues within the i-Casework Case and Document Management System (CDMS) system likely to result in a material misstatement. However, we identified some issues that should be addressed by Legal and Risk Services in order to minimise the potential for future application and infrastructure system risks. From our IT work in 2025-26, we have identified three recommendations to NWSSP for improvement. These are outlined below:
- introduce a periodic review of i-Casework last-login or inactivity data, for example at 90 days, to formalise the existing leaver and account management controls.
 - extend the existing daily Active Directory/team membership checks to include user permission configurations against job role, and document the outcome of this check so that access levels continue to be monitored on an ongoing basis; and
 - retain the finalised, approved and signed off Cloud Computing Risk Assessment and supporting supplier assurance documentation for the I-casework system with the central procurement/contract records.
- 14 Further details of our findings and progress against actions for the I-Casework System agreed with Legal and Risk Services officers can be found in **Appendix 1**

The Family Practitioner Payment System's controls support the production of information that is free from material misstatement

- 15 We have identified no significant IT application or infrastructure issues likely to result in a material misstatement within the Family Practitioner Payment System. However, we identified some issues that should be addressed by Shared Services in order to minimise the potential for future application and infrastructure system risks. From our work in 2025-26, we have identified two recommendations for improvement. These are outlined below:
- update and review the BSOITS IT change management and control policy; and
 - implement a regular review, for example every 3 to 6 months of Database Administrators (DBA) and system administrators to confirm the access is restricted to only those officers who require these access accounts. Establish a control that creates an alert when new additions to these privileged access groups are made. This allows other access group members to monitor new accesses to these privileged accounts.
- 16 The Family Practitioner Payment System (FPPS) is developed and provided by the Business Services Organisation (BSO) in the Northern Ireland NHS. FPPS is managed by a specialist IT Services (ITS) department and supplied under a documented 'Services Agreement' with NHS Wales. FPPS is used in calculating primary care General Medical Services (GMS) contractor payments, for example, the global sum capitation payments. The FPPS has a Welsh specific IT environment or domain and we have covered those IT controls relevant to this, the majority of which operate at the BSOITS.
- 17 NWSSP have made progress to address prior year IT recommendations made for improvement and some of these remain in progress. Further details of our findings and progress against actions for the FPPS system agreed with Primary Care Services officers can be found in **Appendix 1**.

The Oracle FMS's IT controls support the production of information that is free from material misstatement although some controls could be strengthened

- 18 We have identified no significant IT application or infrastructure issues likely to result in a material misstatement within the Oracle FMS. However, we identified some issues that should be addressed by the Oracle Central Team e-Business Services in order to minimise the potential for future application and infrastructure system risks. From our IT work in 2025-26, we have identified one recommendation to NWSSP for improvement. This is outlined below:
- approve the IT DR plan for the next scheduled test.
- 19 NWSSP have made progress to address prior year IT recommendations made for improvement and some of these remain in progress. Further details of our findings and progress against actions for the Oracle FMS agreed with Shared Services can be found in **Appendix 1**.

The ESR Payroll's Shared Services system administration controls support the production of information that is free from material misstatement

- 21 The Electronic Staff Record (ESR) Payroll system is managed and hosted nationally by IBM on behalf of NHS England and NHS Wales under a managed service contract. We have reviewed the ESR Payroll systems administration controls (payroll elements only) managed by NWSSP. This responsibility includes managing user access to the payroll system in Wales by the NWSSP Employment Services staff who process the Welsh NHS organisations' payrolls. In addition to seeking to place reliance on the International Standard on Assurance Engagements (ISAE) 3000 report of the IBM Service Auditor noted below, Audit Wales IM&T auditors have reviewed the controls in place over the ESR Payroll systems administration managed under a delegated authority by NWSSP, Employment Services.
- 22 We have not identified any significant IT issues likely to result in a material misstatement within these ESR Payroll systems' administration controls. From our work in 2025-26, we have identified no new recommendations for improvement.
- 23 We sought to place reliance on the ISAE 3000 report of the IBM Service Auditor, Grant Thornton, on the general IT controls applied at IBM. Grant Thornton conducted the review in accordance with the ISAE 3000 'Assurance Engagements Other Than Audits or Reviews of Historical Financial Information'. For the period 1 April 2025 to 31 March 2026, Grant Thornton concluded that the ESR payroll general IT controls and environment were overall suitably designed and operated effectively. Grant Thornton have issued an unqualified opinion on all of the control objectives covered in scope, no exceptions were noted or identified from their testing. Grant Thornton have made no recommendations for the NHS ESR Central Team and IBM to strengthen the IT controls used by the NHS ESR Central Team and IBM.
- 24 Further details of our findings and progress against actions for the ESR Payroll systems administration control agreed with Shared Services can be found in **Appendix 1**.

Recommendations

25 **Exhibit 1** sets out the recommendations that we have identified in 2025-26. NWSSP should take action to address these recommendations. The appendix to this report also sets out progress made against all the previously reported recommendations that remain in progress and ones that have been completed in 2025-26.

Exhibit 1: 2025-26 recommendations

Recommendations
Prescription Pricing System R 2025-26.01 Update the IT DR plan fully by amending document title, document history and version and date of update to reflect the change in data centre infrastructure and data hosting arrangements away from Companies House. R 2025-26.02 Document a confirmation of the monthly user access review check (include any outcomes, actions and what was identified) that takes place and retain this for audit purposes.
I-Casework Content Management System R 2025-26.03 Introduce a periodic review of i-Casework last-login or inactivity data, for example at 90 days, to formalise the existing leaver and account management controls. R 2025-26.04 Extend the existing daily Active Directory/team membership checks to include user permission configurations against job role, and document the outcome of this check

Recommendations

so that access levels continue to be monitored on an ongoing basis. See Section 13 for further details.

R 2025-26.05

Retain the finalised, approved and signed off Cloud Computing Risk Assessment and supporting supplier assurance documentation for the I-casework system with the central procurement/contract records.

FPPS

R 2025-26.06

Update and review the BSOITS IT change management and control policy.

R 2025-26.07

Implement a regular review, for example every 3 to 6 months of Database Administrators (DBA) and system administrators to confirm the access is restricted to only those officers who require these access accounts. Establish a control that creates an alert when new additions to these privileged access groups are made. This allows other access group members to monitor new accesses to these privileged accounts.

Oracle FMS

R 2025-26. 08

Approve the IT DR plan for the next scheduled test.

ESR Payroll system IT controls

No IT recommendations raised in 2025-26.

Appendix 1

Issues and recommendations arising from the review of National Hosted NHS IT Systems in prior audit years and in 2025-26 – NHS Wales Shared Services Partnership

Exhibit 2: issues and recommendations from 2025-26

Issues identified during IT audit work						
Ref	Issue	Recommendation	Priority	Agreed	NWSSP responsibility	NWSSP actions & current status – September 2026
Prescription Pricing System – IT controls work						
R 2025-26.01	The PPS IT server infrastructure was relocated from Companies House Cardiff to the NHS national	Update the IT DR plan fully by	Medium	Yes	Owner: Nicola Phillips, Director	Management Comment

Issues identified during IT audit work						
Ref	Issue	Recommendation	Priority	Agreed	NWSSP responsibility	NWSSP actions & current status – September 2026
	data centres operated by DHCW in February 2025. The IT Disaster Recovery (DR) plan has been refreshed by PCS in 2025 in line with this change. In April 2026 we reviewed the updated IT DR plan, however, we identified it still contained references to Companies House and it was unclear whether it has been fully updated.	amending document title, document history and version and date of update to reflect the change in data centre infrastructure and data hosting arrangements away from Companies House.			of Primary Care Services Operational Lead: Matthew Walters, Digital Service Manager, NWSSP Informatics	The Prescription Pricing System Disaster Plan will be reviewed and updated to ensure all references, document history, version control information and infrastructure details accurately reflect the current hosting arrangements. The revised document will be completed in conjunction with NWSSP Informatics and formally

Issues identified during IT audit work						
Ref	Issue	Recommendation	Priority	Agreed	NWSSP responsibility	NWSSP actions & current status – September 2026
	It is important that IT DR plans are regularly updated and approved to support recovery test arrangements.					approved through the relevant governance arrangements. Target Implementation date: 31 December 2026
R 2025-26.02	A review of all the PPS access accounts takes place monthly by one of three managers in the PCS team.	Document a confirmation of the monthly user access review check	Medium	Yes	Owner: Nicola Phillips, Director of Primary Care Services	Management Comment To strengthen the existing control, a

Issues identified during IT audit work						
Ref	Issue	Recommendation	Priority	Agreed	NWSSP responsibility	NWSSP actions & current status – September 2026
	This control checks access accounts and permissions by reviewing officers access rights, to ensure that staff have the correct access levels, as well as checking for those that have left or moved into different roles. However, we found this is not evidenced or documented that the check takes place. Evidence of control checks and reviews should be completed and documented for audit trail purposes.	(include any outcomes, actions and what was identified) that takes place and retain this for audit purposes.			Operational Lead: Kelly Dixon, Deputy Head Transaction Services	formal record of the review, including any actions identified and completed, will be retained to provide a clear audit trail and evidence of the review process. Target implementation Date:31 October 2026

Issues identified during IT audit work						
Ref	Issue	Recommendation	Priority	Agreed	NWSSP responsibility	NWSSP actions & current status – September 2026
I-casework Case and Document Management System						
R 2025-26.03	Access to I-casework is linked to the NHS NADEX account which is used to authenticate to the NWSSP network. Controls are in place to manage leavers when they occur to remove these on a timely basis from the NWSSP network. In addition, there are processes in place to manage leavers for iCasework user accounts.	Introduce a periodic review of i-Casework last-login or inactivity data, for example at 90 days, to formalise the existing leaver and account management controls.	Medium	Yes	Owner: Mark Harris, Director of Legal and Risk Services Operational Lead: Dawn Benning, Business	Management Comment Several existing controls are already in place to identify leavers and manage account closure, a formal inactivity report would provide additional assurance. Legal and Risk Services will work with the Analysis and Development Team

Issues identified during IT audit work						
Ref	Issue	Recommendation	Priority	Agreed	NWSSP responsibility	NWSSP actions & current status – September 2026
	However, we identified that there is no single formalised inactivity report of user accounts that may no longer be required, for example, after 90 days of inactivity. Whilst existing leaver and network access controls reduces risk of inappropriate access, there remains a residual risk of unauthorised access to the IT system and data from staff who have left, changed role within NWSSP or no longer require access to i-casework.					to implement a periodic review of i-Casework inactivity data and document the outcome of each review.

Issues identified during IT audit work						
Ref	Issue	Recommendation	Priority	Agreed	NWSSP responsibility	NWSSP actions & current status – September 2026
R 2025-26.04	We understand that, on set up of the system shortly before April 2025, a review of required i-Casework user access accounts was completed. Legal and Risk Services also operates a daily Active Directory check to confirm staff are assigned to the correct i-Casework team. At the time of our fieldwork in May 2026 no user permission configuration against job role was included in that document review process. There are approximately 180 users of the system. Access is managed through team membership and a	Extend the existing daily Active Directory/team membership checks to include user permission configurations against job role, and document the outcome of this check so that access levels continue to be monitored on an ongoing basis.	Medium	Yes	Owner: Mark Harris, Director of Legal and Risk Services Operational Lead: Dawn Benning, Business Information and Digital Manager	Management Comment Daily controls already confirm that staff are assigned to the correct i-Casework team, thereby restricting access to cases outside their area of work. User permissions follow a simple hierarchy and are unlikely to change once configured. However, Legal and Risk Services will strengthen the

Issues identified during IT audit work						
Ref	Issue	Recommendation	Priority	Agreed	NWSSP responsibility	NWSSP actions & current status – September 2026
	relatively simple permissions hierarchy, but it's good practice to ensure access levels remain appropriate to job functions and roles. Extending the existing daily check would provide clearer evidence that user permissions continue to be monitored. There is a risk of unauthorised access to the IT system and data from staff access accounts who have either changed roles within the system or no longer require access to i-casework (see point 13 for details) .					existing control by adding a check of permission configuration against job role to the daily review process. Target Implementation date: 31 October 2026

Issues identified during IT audit work						
Ref	Issue	Recommendation	Priority	Agreed	NWSSP responsibility	NWSSP actions & current status – September 2026
R 2025-26.05	During the procurement stages of the i-Casework system, NWSSP reviewed the cyber security arrangements and controls in place by the third party, Civica, which hosts and provides the system. The cloud impact assessment is important to document the security controls in place and identify any improvements required by NWSSP. NWSSP Cyber security reviewed the Civica cloud security assessment and confirmed that the assurance provided was sufficient to allow the project to proceed. However, the audit trail could be strengthened by retaining a final version of the assessment together with clear	Retain the finalised ,approved and signed off Cloud Computing Risk Assessment and supporting supplier assurance documentation for the I-casework system with the central procurement/contract records.	High	Yes	Owner: Mark Harris, Director of Legal and Risk Services Operational lead: NWSSP IT	Management Comment NWSSP accepts the recommendation insofar as the audit trail should clearly evidence the final position. Cyber Security reviewed Civica's cloud security assessment and confirmed that the i-Casework assurance was sufficient to allow the project to continue. NWSSP will ensure

Issues identified during IT audit work						
Ref	Issue	Recommendation	Priority	Agreed	NWSSP responsibility	NWSSP actions & current status – September 2026
	evidence of review, approval and sign off. Where approval evidence is not retained centrally, there is a risk that the final assurance position is not clear to future reviewers, even where substantive cyber security review has taken place.					that the completed assessment, Civica responses, AWS assessment documentation and approval correspondence are retained together as the formal evidence pack. Target Implementation date: 30 October 2026.

Issues identified during IT audit work						
Ref	Issue	Recommendation	Priority	Agreed	NWSSP responsibility	NWSSP actions & current status – September 2026
Family Practitioner Payment System (FPPS)						
R 2025-26.06	During our fieldwork we reviewed the privileged (or high level access accounts) user access to the FPPS system. We obtained a list of users with access to the full live database (this is the Database Administrator - G-FPSW-L-DEVELOPERS group). We identified this is restricted but one of those identified (they were an apprentice at BSO ITS) should not have had access.	Implement a regular review, for example every 3 to 6 months of Database Administrators (DBA) and system administrators to confirm the access is restricted to only those officers who require these access accounts. Establish a control that creates an alert	High	Yes	Owner: Nicola Phillips, Director of Primary Care Services Operational Lead: Kelly Dixon, Deputy Head Transaction Services Note that delivery of the action is not entirely within	Management Comment The recommendation relates to controls operated by Business Services Organisation (BSO) Information Technology Services, who host and manage the FPPS environment on behalf of NHS Wales under the existing service agreement.

Issues identified during IT audit work						
Ref	Issue	Recommendation	Priority	Agreed	NWSSP responsibility	NWSSP actions & current status – September 2026
	BSO ITS informed us this would be removed shortly after our meeting ended. Privileged user accounts should be adequately restricted to prevent unauthorised use of powerful access accounts to system and data.	when new additions to these privileged access groups are made. This allows other access group members to monitor new accesses to these privileged accounts.			the control of NWSSP and is reliant on the BSO.	NWSSP will formally raise the recommendation with BSO ITS and seek confirmation that periodic reviews of privileged access accounts are undertaken and documented. NWSSP will also request an update regarding the feasibility and implementation of automated notifications for amendments to

Issues identified during IT audit work						
Ref	Issue	Recommendation	Priority	Agreed	NWSSP responsibility	NWSSP actions & current status – September 2026
						privileged access groups. <u>Target Implementation Date:</u> <u>31 March 2027</u>
R 2025-26.07	During our fieldwork we obtained the BSO ITS IT change management and control policy. We identified it (version 3) was last updated in November 2024, and it was next due for review in 2025.	Update and review the BSOITS IT change management and control policy.	Medium	Yes	Owner: Nicola Phillips, Director of Primary Care Services Operational Lead: <u>Kelly</u>	Management Comment The recommendation relates to governance documentation maintained by BSO

Issues identified during IT audit work						
Ref	Issue	Recommendation	Priority	Agreed	NWSSP responsibility	NWSSP actions & current status – September 2026
	IT policies should be updated and reviewed regularly in line with their document revision and approval requirements to ensure they are relevant and current.				Dixon, Deputy Head Transaction Services Note that delivery of the action is not entirely within the control of NWSSP and is reliant on the BSO.	ITS. NWSSP will request confirmation from BSO ITS that the IT Change Management and Control Policy have been reviewed and updated in line with its document review requirements. Progress will be monitored through existing service management arrangements with BSO ITS.

Issues identified during IT audit work						
Ref	Issue	Recommendation	Priority	Agreed	NWSSP responsibility	NWSSP actions & current status – September 2026
						Target implementation date: 31 January 2027

Oracle FMS IT System – IT controls work

R 2025-26.08	An annual IT Disaster Recovery (DR) test of the Oracle IT systems usually takes place annually and is scheduled for a weekend in November. At the time of our audit in March 2026, the update of the IT DR plan for the Autumn 2026 IT DR test was still in draft and awaiting approval. Risk that plans are incomplete or are not formally updated and approved could undermine recovery test arrangements.	Approve the IT DR plan for the next scheduled test.	Medium	Yes	James Moore, Head of Financial Management Systems and Service Delivery	Completed The plan has since been approved by the Finance Management System governance members. The Oracle IT Disaster Recovery (DR) test is an established annual exercise and has been planned and scheduled for the weekend of 20 November 2026.
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Exhibit 3: issues and recommendations from prior audit years

Issues identified during IT audit work						
Ref	Issue	Recommendation	Priority	Agreed	NWSSP responsibility	NWSSP actions & current status – September 2026
Prescription Pricing System – IT controls work						
2024-25 - 01	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	Amend the Prescription Pricing IT Disaster Recovery plan to now require an annual test,	Medium	Yes	Nicola Phillips, Director of Primary Care Services / Matthew Walters, Digital	Completed This action was completed and tested during 2025-26 when the companies house server estate was

Issues identified during IT audit work						
Ref	Issue	Recommendation	Priority	Agreed	NWSSP responsibility	NWSSP actions & current status – September 2026
	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.	currently it is documented that it should be tested very two years			Service Manager, NWSSP Informatics	moved and failed over to Newport data centre. Since the failover we have been dealing with some technical restraints around plans stretching the subnet across two data centres, Newport and Church Village. What this means is that in the case of a failover from datacentre one (Newport) to datacentre two (church village)

Issues identified during IT audit work						
Ref	Issue	Recommendation	Priority	Agreed	NWSSP responsibility	NWSSP actions & current status – September 2026
						The PCS servers and storage are already fully synched to the secondary data centre and via SAN level replication, we also backup the data housed on these servers to offline tapes stored at a different site in a fireproof safe. We also carry out test restores every three months to ensure the integrity of the backups and data stored on the tapes.

Issues identified during IT audit work						
Ref	Issue	Recommendation	Priority	Agreed	NWSSP responsibility	NWSSP actions & current status – September 2026
						Completion date 31 March 2026.

Oracle FMS System – IT controls work

2024-25 - 02	We identified during our audit fieldwork that the password requirements to gain access to the ledger are set at a minimum of 8 characters and expire every 180 days. These password requirements are currently not in line with latest guidance from the National Cyber Security Centre (NCSC) and other national guidance which recommends strengthening passwords by the use of longer passwords (for example, 12 characters) which are harder to guess or 'crack' with no need to change the password as frequently. The use of passwords which are harder to guess or crack reduces the risk of unauthorised access to systems and data.	Strengthen password requirements for the Oracle ledger system by aligning these with National Cyber Security Centre password guidance , for example, minimum of 12 characters minimum and non expiring.	Medium	Yes	James Moore, Head of Financial Management Systems and Service Delivery	Completed This action was closed and implemented as part of Release 2025/03 in March 2026, in response to an Audit Wales recommendation. The Oracle password policy has been updated to increase the minimum password length from the previous requirement to 12 characters. The password reset page in Oracle has also been updated with clear guidance for users. The change has been implemented and is
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now operational
across the service.



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NHS WALES SHARED SERVICES PARTNERSHIP

Audit Committee

October 2026

Audit & Assurance Services Internal Audit Progress Report



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Appendix A - Assignment Status Schedule 2026-27

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

Two Internal Audit reports have been finalised since the previous meeting of the Committee, with these highlighted in the table below along with the allocated assurance rating. The full reports are included on the agenda as separate items.

ASSIGNMENT	ASSURANCE RATING
Finance Grip & Control Assessment	 Substantial
Primacy Care Services Electronic Prescribing (advisory)	n/a

3. Delivery and Planning Update

The audit status schedule highlighting progress with the delivery of the Internal Audit Plan for 26/27 is shown in Appendix A.

In addition to the final reports issued, a draft report has been issued for Accounts Payable, along with a number of audits at work in progress stage including Payroll Services, Business Continuity Planning and Speaking Up Safely.

Following the deferral of the ESR Replacement audit which was reported at the previous meeting of the committee, an audit of Speaking Up Safely has replaced it within the plan.

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. Audit & Assurance have a representative on the All Wales P2P Governance Group. 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 - 2026/27 Internal Audit Plan

Audit	Status	Assurance Rating	Matters Arising		Planned Start	Audit Committee
			H	M		
Primary Care Services- Electronic Prescribing System (Advisory)	FINAL	n/a	-	-	August	October
Financial Management - Grip and Control Assessment	FINAL	Substantial	-	-	September	October
Accounts Payable	DRAFT	Reasonable			August	October
Cyber Follow Up	Planning				October	February
Student Streamlining	Planning				November	February
Procurement Services	Planning				November	February
Payroll Services	WIP				September	February
Business Continuity and Emergency Planning	WIP				September	February
Speaking Up Safely	WIP				October	February
Primary Care Services Contractor Payments					January	April
Regulatory Compliance	Planning				February	April
Control of Contractors	Planning				February	April

Audit	Status	Assurance Rating	Matters Arising		Planned Start	Audit Committee
			H	M		
Legal & Risk System					January	April
Governance Arrangements					February	April
Laundry Services					December	April
Information Governance	Planning				December	April
Agreed Action Follow up & Tracking	WIP				-	



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Primary Care Services: Electronic Prescribing Smartcard Access

Advisory Report 2026/27

NHS Wales Shared Services Partnership

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Review Reference

SSP-2627-17

Fieldwork

July 2026

Executive Sign Off

2 September 2026

Audit Committee

October 2026

Executive Lead

Nicola Phillips, Director of Primary Care Services

Audit Team

James Johns, Head of Internal Audit

Sophie Corbett, Deputy Head of Internal Audit



Executive Summary

Purpose

Electronic Prescription Service (EPS) securely transmits prescription information between prescribing systems (such as GP systems) and dispensing systems (such as pharmacy systems) in Wales.

Access to EPS requires authorised users and NHS smartcard credentials. NWSSP Primary Care Services operates as a local Registration Authority (RA), on a delegated authority basis from NHS Digital, to administer smartcard access in NHS Wales.

GP practices and pharmacies nominate RA Agents and Sponsors to have delegated responsibility for managing smartcard access within their respective entities. The [NHS Digital Registration Authority Policy \(v2.5\)](#) identifies the RA Manager role (a nominated individual within NWSSP PCS) as responsible for “ensuring that appropriate auditing is carried out” but is not prescriptive on the scope or methods for doing this.

This advisory review considers and advises on the audit processes being developed within Primary Care Services for oversight of smartcard access and delegated administration.

Overview

There are three key observations arising from this review:

1. The proposed audit programme does not demonstrate a risk-based approach and does not leverage available data to support efficient and targeted assurance.
2. The audit approach for the existing programme requires strengthening to ensure appropriate independence and assurance.
3. The proposed audit cycle is not based on risk or assurance requirements and does not support timely identification of control weaknesses.

Where appropriate, we have identified suggested actions to address these issues – these are detailed on page 3.

Whilst assessment of the smartcard administration process is outside the scope of this review, we have also highlighted three key areas of concern with the existing arrangements which are highlighted for management information. These relate to the appropriateness and benefit of the delegated RA Agent role on an ongoing basis post-implementation; arrangements for distributing smartcards to cardholders; and the use of temporary access cards.

Observations & Suggested Actions

Observation: The proposed audit programme does not demonstrate a risk-based approach and does not leverage available data to support efficient and targeted assurance

An audit programme typically identifies the audits to be undertaken over a defined period, based on an assessment of the risks associated with the organisation/function/process concerned.

A risk assessment of the smartcard administration process has not been undertaken by NWSSP PCS. We encountered some difficulty in seeking to understand the process and associated risks – whilst there are working instructions for specific tasks within the process, the end-to-end process is not documented. EPS Smartcard implementation is being led by Digital Health & Care Wales (DHCW) and NWSSP PCS lack sufficient detailed knowledge of the full process, specifically elements sitting outside of NWSSP which have an impact on the risks associated with smartcard access.

For example, whilst assessment of the smartcard process is outside the scope of this review, in seeking to understand the associated risks that would need to be considered in an audit programme we identified two key areas of concern:

1. We sought to understand the rationale for delegating the RA Agent role to non-clinical staff such as GP Practice Managers, and the level of access and functionality this may facilitate within the EMIS clinical system. As EMIS operates outside of NWSSP the RA Manager was unable to confirm whether possession of a smartcard alone would enable a non-clinical individual access to prescribing responsibilities, or the extent of the potential associated risks requiring monitoring and assurance as part of the proposed audit programme. We also note that smartcards for new users are printed by NWSSP PCS and issued to the RA Agent to assign roles. At this point the cards carry the same level of risk as Temporary Access Cards (see point 2 below). It would be more robust for smartcards to be issued directly to the named cardholder.

Whilst the delegation of RA Agent responsibilities may be appropriate and relatively low risk during the EPS implementation phase given the volume of new users requiring registration and the involvement of DHCW in this process, the long-term suitability of these arrangements may warrant further review. We understand that the delegated operating model was determined as part of the implementation programme led by DHCW rather than NWSSP however, as the Registration Authority, NWSSP retains overall accountability for the management of smartcard access and should therefore satisfy itself that the associated risks are understood, justified, appropriately managed and subject to proportionate oversight.

2. The use of Temporary Access Cards (TAC) presents a significant risk as an RA Agent can assign the card to a clinical role without the individuals' knowledge and potentially utilise this to undertake tasks restricted to clinical roles (including prescribing). We understand that TACs were introduced to provide continuity of access where individuals have not brought their smartcard to work. However, we are not aware of any evidence or rationale to demonstrate that benefits justify the associated risks. We are advised that NWSSP PCS were opposed to the inclusion of TACs during programme inception/development.

A draft audit protocol is in development and identifies three audits to be undertaken (Appendix A) but in the absence of a risk assessment, there is no assurance that the proposed coverage and approach is sufficiently robust to address all risks and potential control weaknesses. Furthermore, the availability of reports within the Care Identity Manager system (for smartcard administration) has not been fully considered in determining the audits that can and should be undertaken.

Observation: The audit approach for the existing audit programme requires strengthening to ensure appropriate independence and assurance

Working instructions have been developed for the existing audit programme (as detailed in Appendix A). Review of the proposed approach identified the following concerns:

1. The staff leaver review process involves providing the RA Agent with a list of individuals holding smartcard roles at the practice/pharmacy and requesting confirmation that they remain employed and require continued access. This assurance obtained through this process could be strengthened by obtaining confirmation from an individual independent of the RA Agent, such as the RA Sponsor. Greater assurance would be achieved through independent

evidence of employment status such as Primary Care Workforce Intelligence System¹ data, to verify that individuals remain in post and continue to require smartcard access. This would also provide opportunity to automate elements of the audit process through use of robotics.

2. The TAC review process involves reconciling the practice/pharmacy maintained TAC log with the Care Identity Management (CIM) system record of roles assigned to TACs. However, the purpose of maintaining the manual TAC log, and extent of assurance provided by reconciling to the system generated record is unclear.

Observation: The proposed audit cycle is not based on risk or assurance requirements and does not support timely identification of control weaknesses

At the time of review, the audit frequency and cycle had not yet been formally agreed. However, management advised that the current intention is to undertake audits of one GP practice and one pharmacy per health board each month.

Based on the current EPS rollout, covering 199 GP practices and 677 pharmacies, with further increases anticipated as implementation progresses, this approach would result in a lengthy audit cycle. It is estimated that complete coverage of all GP practices could take up to five years, while coverage of all pharmacies could take up to eleven years.

Furthermore, the proposed approach would result in variations in audit frequency between GP practices and pharmacies, and across health boards, due to differences in the number of participating practices/pharmacies within each area. Consequently, some may be subject to review significantly more or less frequently than others.

Action 1: Risk Assessment

NWSSP PCS should engage with DHCW to determine whether the end-to-end smartcard administration process has been documented, and a risk assessment completed as part of the EPS implementation programme. Where this has not been undertaken, NWSSP PCS should complete a risk assessment, in consultation with DHCW and other relevant stakeholders as appropriate, to identify and evaluate the risks associated with smartcard administration, access management and related control arrangements.

Action 2: Audit Programme

An audit programme should be developed based on the risk assessment (action 1) and available information sources (e.g. reports within the Care Identity Manager system). The programme should outline the nature and frequency of audits to be undertaken.

The audit approach should be updated to reflect the new risk-based audit programme with further engagement with Internal Audit at this point.

Continued engagement with NHS England to understand the audit arrangements in place and identify opportunities to inform the development of the audit programme for NHS Wales.

Action 3: Review of Delegation Arrangements and Use of TACs

Following completion of the EPS smartcard implementation programme, NWSSP PCS should consider reviewing the ongoing appropriateness of the delegated RA Agent model and use of TACs. This review should be informed by the risk assessment and required audit programme and consider whether the level of assurance activity required to oversee the existing arrangements remains proportionate to the associated risks; and whether greater efficiency and consistency could be achieved by NWSSP PCS assuming responsibility for the RA Agent function across NHS Wales, particularly where the volume of new registrations and amendments on an ongoing basis is likely to reduce significantly following full implementation.

¹ The Primary Care Workforce Intelligence System is maintained by NWSSP PCS. Primary care contractors are contractually obliged to confirm staff in post monthly.

Appendix A: Draft Audit Protocol [Extract]

The draft audit protocol identifies the following audits to be undertaken:

Stage 1: RA Agent Audit (Mandatory First Stage)

- confirm that RA Agent remains in post and authorised
- identify sites with no active RA Agent
- confirm whether additional RA Agents have been added locally

Stage 2: Practice Staff Leavers Audit

- send the RA Agent a list of all staff currently linked to the site
- request confirmation of staff leavers and those still in post
- amend smartcard records to remove access for leavers
- ensure roles and access levels remain appropriate

Stage 3: Temporary Access Card (TAC) Audit

- review all TACs issued at the site
- confirm each TAC is linked to a legitimate current user, and that the TAC log has been updated
- verify TACs are time-limited and appropriately revoked
- identify any inappropriate or unmanaged TAC usage

Appendix B: Assurance Opinion & Prioritisation of Findings

Assurance Opinion

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

Prioritisation of Findings

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

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.

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

Public Sector Internal Audit Standards

Audit and Assurance Services conform with the Institute of Internal Auditors (IIA's) professional standards and to the Global Internal Audit Standards in the UK public sector validated through the external quality assessment undertaken by the Chartered Institute of Public Finance & Accountancy in April 2023

Grip & Control: Self-Assessment Review

Final Internal Audit Report 2026/27

NHS Wales Shared Services Partnership



Substantial Assurance

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Review Reference

SSP-2627-09

Fieldwork

September 2026

Executive Sign Off

5 October 2026

Audit Committee

October 2026

Executive Lead

Alison Ramsey, Director of Finance & Corporate Services

Audit Team

James Johns, Head of Internal Audit

Sophie Corbett, Deputy Head of Internal Audit

Executive Summary

Purpose

To provide assurance that the organisation’s self-assessment is complete, accurate and evidence-based; reflective of actual practice; and demonstrates robust financial governance and control.

Overview

In March 2026, NHS Wales organisations were required to compete a self-assessment against a schedule of financial, workforce and procurement controls developed by NHS Wales Performance & Improvement. NWSSP requested Internal Audit to provide independent challenge and review of the self-assessment process.

NWSSP implemented a structured approach to completion of the self-assessment. Our review found the self-assessment to be comprehensive and consistent with Internal Audit’s understanding of the organisation’s financial governance and control environment. The assessment appropriately recognises areas where further strengthening of grip and control arrangements is required, and actions have been identified to achieve this.

We have concluded **Substantial** assurance over the self-assessment process, with no matters for reporting. This assurance opinion relates to the robustness of the self-assessment process and the existence of controls stated within the assessment, which have been validated on a sample basis. It does not provide assurance that all controls set out within the assessment are operating consistently throughout the organisation.

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 self-assessment process was subject to appropriate governance and oversight, with supporting evidence retained and reviewable	-	Substantial
2	Appropriate controls and processes exist across the grip and control themes and controls are not overstated	-	Substantial
3	Where the assessment has identified gaps in control, actions have been identified to address this, with clear ownership and timelines for implementation	-	Substantial

Findings & Agreed Action Plan

Objective 1: The self-assessment process was subject to appropriate governance and oversight, with supporting evidence retained and reviewable	Substantial
The self-assessment process was led by the Director of Finance & Corporate Services, with operational co-ordination undertaken by the Head of Finance & Business Partnering. Responsibility for completion of individual sections was assigned to senior officers with appropriate expertise across the relevant control domains, including finance, workforce, procurement, stores, estates, and transformation services. The self-assessment was evidence based, demonstrated through links embedded within the assessment template, or available upon request. Whilst the assessment was generally comprehensive, we noted that some responses relied on embedded supporting documentation with limited accompanying narrative explaining how the relevant criteria had been met. In these cases, the evidence provided was sufficient to support the assessment; however, the rationale was not always immediately apparent from the response itself. Notwithstanding this, all elements of the self-assessment schedule had been addressed. The completed assessment was reviewed by the Senior Leadership Group on 26 June 2026 prior to formal submission to NHS Performance & Improvement the same day.	
Objective 2: Appropriate controls and processes exist across the grip and control themes and controls are not overstated	Substantial
A detailed review of the completed self-assessment was undertaken alongside consideration of Internal Audit's existing knowledge of the organisation and recent assurance work. Responses were found to be consistent with our understanding of the organisation's governance, financial management and operational control arrangements. A mapping exercise comparing self-assessment responses with Internal Audit knowledge and previous reviews identified no significant areas of contradiction or evidence that controls had been overstated. All elements of the self-assessment schedule had been addressed and supporting evidence was readily available to demonstrate the existence of stated processes and controls. Based on our validation of evidence testing, recent internal audit reviews and knowledge of the organisation, we are satisfied that the self-assessment provides a reasonable reflection of actual control arrangements and does not materially overstate the controls and processes in place.	
Objective 3: Where the assessment has identified gaps in control, actions have been identified to address this, with clear ownership and timelines for implementation	Substantial
The self-assessment process appropriately identified areas where grip and control arrangements could be strengthened. These gaps, and associated remedial actions, were documented within the assessment template and have been RAG-rated based on importance and impact. Actions have been consolidated into an action plan with responsible officers and timescales for implementation identified. Actions were deemed to be sufficient and appropriate to address identified gaps.	

Area of review	Green Actions	Amber Actions	Red Actions
Framework & Guidance	-	9	2
Establishment & Vacancies	2	4	-
Sickness & Leave Management	-	2	-
Rostering, Rotas & Job Planning	1	-	-
Temporary Staffing	-	-	-
Other Staff Payments	1	1	-
Procurement	2	6	-
Other items including VAT, Income & Stock etc	4	3	3
Total Actions	10	25	5

The action plan has been presented to the Senior Leadership Group and Audit Committee, with implementation progress to be reported through these forums.

Appendix A

Assurance Opinion

	Substantial	Few matters require attention and are compliance or advisory in nature. Low impact on residual risk exposure.
	Reasonable	Some matters require management attention in control design or compliance. Low to moderate impact on residual risk exposure until resolved.
	Limited	More significant matters require management attention. Moderate impact on residual risk exposure until resolved.
	Unsatisfactory	Action is required to address the whole control framework in this area. High impact on residual risk exposure until resolved.
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Prioritisation of Findings

Priority	Explanation
High	Significant risk to achievement of a system objective OR evidence present of material loss, error, or misstatement. Poor system design OR widespread non-compliance.
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Global Internal Audit Standards

Audit and Assurance Services confirm with the Institute of Internal Auditors (IIA's) professional standards and to the Global Internal Audit Standards in the UK Public sector, as validated through the external quality assessment undertaken by the Chartered Institute of Public Finance & Accountancy in April 2023.





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

**Counter Fraud Progress Report Q2
01/07/2026 – 30/09/2026**

**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 (LCFM).

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 2026/2027 was completed and approved by the Director of Finance and Corporate Services and approved by the Audit Committee on 28 April 2026.

NWSSP continue to employ 1.0 WTE Local Counter Fraud Manager (LCFM) to provide Local Counter Fraud Services. Additionally, NWSSP has sought support from Swansea Bay University Health Board (SBUHB) to provide an additional 12 days annually in respect of fraud risk assessment expertise. This arrangement commenced on 1 January 2026 with equivalent pro rata days provided to date and will continue in the 2026/2027 Financial Year.

At 30 September 2026 95 days of Counter Fraud work were completed against the agreed 212 days in the Counter Fraud Annual Work-Plan for the 2026/27 financial year. The LCFM anticipates that the annual days will be achieved as the bulk of annual leave was taken during Q1/Q2 Spring / Summer season and additional resources from SBUHB on risk assessments will be managed and delivered. Comparatively more proactive work was carried out during Q1 which involved completion of the Counter Fraud Functional Standards Return, Annual Plans, Annual Reports and work on drafting a new Counter Fraud Policy. Q2 had more focus on reactive investigation work with work on existing and new investigations and referrals.

Fraud Investigator Professional Programme (FIPP) Training during Q1 was delivered by NHS CFA to achieve accreditation for alignment with the Government Counter Fraud Profession (GCFP). NWSSP CFM attended and passed the assessment in first cohort of this course and no further training is anticipated for 2026/2027. All LCFS / CFS will now be required to complete the FIPP continuing assessment matrix to evidence Continued Professional Competency (CPC).

The breakdown of these days is as follows:

Type	Q1	Q2	TOTAL
Proactive	33	27.5	60.5
Reactive	8.25	19.5	27.75
Training	6.75	0	6.75
Total	48	47	95

In summary the reactive days have been utilised in conducting 8 fraud investigations including 4 new fraud referrals which were received during the

last quarter. 2 cases were closed, leaving 6 investigations ongoing at the end of the quarter.

Three fraud awareness sessions were delivered to 138 staff during Q2. 152 NWSSP Staff completed the Counter Fraud e-Learning module on ESR. Full details on Fraud awareness are presented 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 2026-2027 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 focus of the LCFM 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 – Participation in the All-Wales e-learning module is not mandatory for NWSSP. However, support from Directors and Managers has generally been very positive over the last two years which has been reflected in good participation from staff. This year’s participation has already exceeded the entire participation for 2025/2026. At the end of Q2, just below 60% of NWSSP staff (excluding SLE) had completed fraud awareness training.

Fraud Awareness Summary

Fraud Awareness interactions	No of attendees / Participants	No of attendees / Participants	Total	Total Staff reached
2025/2026	Q1 (2025/26)	Q2 (2025/26)	Q1/Q2 (2025/2026)	2025/2026 (For Comparison)
New Starter Fraud Awareness Sessions Q1=3 Q2=2	21	25	46	166
e-Learning	228	152	380	309
Other Fraud Awareness Sessions	0	113	113	242
Newsletters emails / Sharepoint Blogs x 4 Q1=0, Q2=4 *stats shown for both English and Welsh Language	0	1,763 English 82 Welsh	1,763 English 82 Welsh	5,618
Total	249	2,135	2,384	6,335

All Wales e-Learning participation

For comparison of progress with other NHS Wales organisations, the NHS CFS Wales e-learning participation data provided by CFS Wales for each NHS Wales organisation up to Q1 (30 June) 2026/2027 is shown below. NWSSP Q2 data is not yet available for all Health Bodies.

Health Body (Mandated E-Learning)	Staff Completion Q1	No of Employees	Compliance Percentage	Month Mandated
ABUHB	543	16,125	91%	Feb-24
BCUHB	838	21,609	97%	Apr-21
DHCW	18	1,235	98%	May-24
HUHB	460	12,317	93%	May-21
VUNHST	102	2,018	82%	Apr-25
WAST	271	4,545	88%	Aug-23
Health Body (E-learning not yet mandated)	Staff Completion Q1	No of Employees	Total completion April 2024 to June 2026	Compliance % for last 3 years
C&VUHB	4	17,441	42	0.20%
CTMUHB	8	13,711	81	0.60%
HEIW	1	605	11	2%
NWSSP	228	2,561	1,451	57.91%
PTHB	2	2,706	23	0.80%
PHW	12	2,693	95	4%
SBUHB	31	14,710	600	4%
TOTAL	2,518	116,034		

Note: NWSSP no. of employees excludes SLE

A review of NWSSP divisional participation was undertaken on 10 June 2026. Contact was made to all Directors / Heads of Service whose staff showed a participation rate below 80%. All were very supportive and agreed to encourage staff to complete the Counter Fraud e-Learning on ESR. The data as at 10 June 2026 is presented below headed "previous completed" together with the data at the end of Q2 (30 September 2026) which shows a 7.56% increase overall in participation from 52.05% to 59.61% with 380 staff completing the training during Q1 and Q2.

Division	Headcount	Completed	Completed %	Previous Completed %
Counter Fraud Division	6	6	100.00%	100.00%
Accounts Payable Division	153	147	96.08%	94.84%
Primary Care Division	304	280	92.11%	65.90%
Surgical Materials Testing (SMTL) Division	23	21	91.30%	92.31%
Digital Workforce Division	27	24	88.89%	88.89%
Employment Division	345	304	88.12%	91.39%
Finance Academy Division	8	7	87.50%	0.00%
E-Business Central Team Division	19	16	84.21%	89.47%
Finance Division	28	23	82.14%	85.71%
Audit & Assurance Division	57	45	78.95%	68.42%
Corporate Division	31	23	74.19%	80.77%
Planning, Performance and Informatics Division	50	28	56.00%	56.00%
People & OD Division	49	26	53.06%	41.67%
Legal & Risk Division	209	109	52.15%	19.90%
Procurement Division	850	428	50.35%	48.55%
Pharmacy Technical Services Division	55	24	43.64%	22.81%
Medical Examiner Division	97	21	21.65%	16.49%
Welsh Employers Unit Division	7	1	14.29%	14.29%
Specialist Estates Division	54	5	9.26%	7.27%
Medical Workforce Division	22	1	4.55%	4.76%
Laundry Division	203	9	4.43%	3.50%
Total	2597	1548	59.61%	52.05%

Significant increases should be noted in Legal and Risk Services (from 19.9% to 52.15%) and Primary Care Services (from 65.9% to 92.11%). However, despite making contact with Directors and Divisional leads some divisions showed very little increase, including Procurement who have the largest staff headcount and this has been escalated for further SLG action.

Arrangements are also being made to promote engagement with the ESR Fraud Awareness e-Learning for those employed by the Single Lead Employer (SLE). In person Fraud awareness sessions have been arranged during Q3 for Laundry Services at Church Village and Llansamlet and also Bridgend and IP5 Newport stores to include staff who do not have regular access to computer-based learning.

In addition, Fraud Awareness sessions were delivered via TEAMS to:

- 25 NWSSP staff attending 2 new-starter Fraud Awareness sessions in July & September.
- Legal and Risk Division – where 113 Staff attended.
- Fraud awareness is also signposted in the induction toolkit presented to new staff at the “Welcome Session” which is delivered virtually.

4. Referrals/Enquiries/Investigations

During this quarter the NWSSP LCFM received three new referrals for investigation and two cases were closed. A summary of the investigation caseload is as follows:

	Caseload	Q2 (2026/27)	
A	Cases b/f	4	
B	Add No. new of cases opened	4	
C	Total Caseload during Q2 (a+b)	8	
D	Less Cases closed or transferred during Q2	2	
E	Cases open at end of Q2 (c-d)	6	
	Fraud Prevented or Recovered	Q2 (2026/27) £	Year Total 2025/2026 for comparison £
	Financial Recoveries	0	£1,200
	Total Prevented / Recovered	0	£11,474.88
	Number of sanctions	0	3

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 25 queries during Q2 from a wide range of topics including Mandate Fraud checks, Recovery of Salary Overpayments, systems queries, advice to POD Business Partners, Primary Care Services, and support to other LCFS on investigations, Fraud Prevention Notices, Intelligence Bulletins 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)

NHS CFA issued a FPN relating to Payment diversion Fraud in July which was shared with relevant personnel.

NHS CFA issued a FPN in September where criminals have been spoofing TEAMS accounts for senior officers, such as Chief Executive Officers and Directors of Finance to message staff to authorise or persuade staff to make an urgent payment or disclose confidential information to facilitate fraud. Robust processes are in place to prevent payment diversion. However, the details were shared with relevant staff for awareness and controls were also discussed with the Cyber Security team.

An alert was also received from Police regarding guidance on the destruction of controlled drugs and prescription medicines. Details were shared with Pharmacy, Procurement, Health Courier Services and Primary Care services to ensure they are aware of the risks and adherence to Home Office Regulations. Guidance related to security, audit, and assurance processes relating to the transportation, storage, tracking, and destruction of controlled drugs and prescription medications.

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.

A fraud risk assessment on recruitment has commenced. It is anticipated that the Risk Assessment will be concluded during Q3.

National Fraud Initiative (NFI)

The 2024/2025 NFI data matching exercise has been concluded and we have been advised that The Cabinet Office / Audit Wales will issue the report during Q3.

Arrangements for data sharing have been made for the new 2026/2027 NFI Exercise and will be uploaded during Q3. A privacy Notice was issued to staff who were advised of the NFI exercise via Newsletters and Sharepoint.

Mark Weston, NWSSP Local Counter Fraud Manager, 2 October 2026

MEETING	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership
DATE	13 October 2026
PREPARED BY	Linsay Payne - Deputy Director of Finance & Corporate Services, NWSSP
PRESENTED BY	Alison Ramsey, Director of Finance and Corporate Services, NWSSP
RESPONSIBLE HEAD OF SERVICE	Alison Ramsey, Director of Finance and Corporate Services, NWSSP
TITLE OF REPORT	Capital Financial Control Procedures
PURPOSE The purpose of this paper is to seek Committee approval for Financial Control Procedure 3 – Capital Investment and Financial Control Procedure 4 – Capital Monitoring.	

1. INTRODUCTION

NWSSP adheres to Velindre University NHS Trust Financial Control Procedures (FCPs). Where NWSSP-specific procedures are required, additional FCPs are developed, but remain aligned with those of the Trust.

This paper seeks Committee approval for amendments to two existing FCPs:

- FCP 3: Capital Investment
- FCP 4: Capital Monitoring

The main changes strengthen grip and control arrangements to support capital investment planning and decision making. They also reflect organisational learning from the Radiopharmacy and South-East TrAMs Hub projects, together with relevant internal audit recommendations.

2. ASSESSMENT/SUMMARY OF MATTERS FOR CONSIDERATION

FCP 3: Capital Investment has been revised to provide a clearer outline of NWSSP's capital investment process. It sets out key roles and responsibilities across finance, procurement, service leads and project managers. It also explains the role of the Capital Prioritisation Group, established in 2025/26, and confirms NWSSP's approach to capital funding, budgeting, approval and capital planning within the Integrated Medium-Term Planning process.

FCP 4: Capital Monitoring sets out how NWSSP monitors capital schemes once an investment decision has been approved. The Audit Committee approved this FCP in May 2025. It has now been updated to reflect recommendations from the recent internal audit review of the Radiopharmacy capital programme.

Both procedure documents have been shared with Trust Finance colleagues for comment and review prior to the meeting.

3. RECOMMENDATION

- The NWSSP Audit Committee is asked to:
 - **APPROVE** FCP 3: Capital Investment Procedure at Appendix 1 and FCP 4: Capital Monitoring Procedure at Appendix 2.



NHS Wales Shared Services Partnership

Financial Control Procedure 3: Capital Investment

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Initiated By	Director of Finance & Corporate Services
Document Title	Financial Control Procedure 3: Capital Investment
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Status	Draft
Author	Lindsay Payne
Impact Assessment Status	TBC
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1. Purpose and Scope

This NWSSP Capital Investment Financial Control Procedure (NWSSP FCP 3) is written in conjunction with Velindre University NHS Trust Standing Financial Instructions and sets out the governance, planning, approval, management and reporting of capital investment within NWSSP. This procedure should be read alongside the monitoring of capital schemes which is outlined in NWSSP Capital Monitoring Financial Control Procedure 4 (NWSSP FCP4).

This procedure defines the function and objectives of capital investment and the links to the NHS Wales Shared Services Partnership (NWSSP) Integrated Medium Term Plan (IMTP). It seeks to ensure that capital resources are used effectively and transparently by:

- Providing a consistent framework for capital planning and delivery across NWSSP.
- Ensuring compliance with Welsh Government requirements, including business case standards, financial controls, and reporting.
- Supporting strategic investment that improves outcomes, modernises infrastructure, and ensures long-term value for money.

2. Principles

Capital investment within NWSSP must:

- Align with NHS Wales strategic priorities.
- Demonstrate value for money.
- Comply with Welsh Government capital guidance and the Five Case Model where required.
- Maintain robust financial governance and auditability.
- Support sustainability, decarbonisation and adaptation, and statutory compliance.
- Ensure transparent reporting and accountability.

3.Roles and Responsibilities

NWSSP Finance

- Maintain overall financial control for capital schemes.
- Validate business case financials, including capital and revenue impacts.
- Monitor capital expenditure against approved budgets
- Provide monthly reporting to Welsh Government and Senior Leadership Group.
- Provide bi-monthly reporting to Shared Services Partnership Committee (SSPC).
- Provide regular reporting to Project and Programme Boards if required.
- Ensure compliance with accounting standards and audit requirements

NWSSP Procurement Services

- Ensure procurement complies with Public Contract Regulations.
- Manage tendering, contract award, and supplier due diligence.
- Manage Contract Change Notification (CCN) process.
- Maintain audit trails for procurement decisions.
- Support delivery of social value and Foundational Economy benefits.

NWSSP Specialist Estates Services (SES)

- Provide technical assurance on cost estimates, design compliance, and lifecycle costing at business case stage and throughout the project as required.
- Validate capital cost plans and risk allowances.
- Support gateway reviews and project monitoring.

Senior Responsible Owner (SRO)

- Accountable for delivery of the capital scheme.
- Ensures financial controls are followed.
- Approves financial changes within delegated limits.
- Ensures benefits realisation and qualitative controls are delivered.

Head of Service

- Defines asset/service specifications.
- Completes the required level of business case to request capital investment with support from Transformation Management Office (TMO) where required.

- Ensures contract management requirements are undertaken.

Programme/Project Manager

- Maintains financial records, forecasts, and change logs.
- Ensures procurement and contract management comply with NWSSP procedures.
- Reports financial risks and variances.
- Ensures calculation of benefits is evidenced to support post implementation review.
- Complete project updates to Welsh Government including Project Performance Reports.

Capital Prioritisation Group (CPG)

- Chaired by the Director of Finance and Corporate Services.
- Support the Organisation's perpetual prioritisation of capital requirements.
- Review business cases to recommend approval of funding or submission to Welsh Government.
- Ensure the integrity and progress of business case submissions to align with IMTP objectives.
- Review actual and forecast capital expenditure against plan.
- Ensure service leads (IT, SES, Procurement, Estates) are aware of all capital schemes in progress.
- [6. Terms of Reference](#)

4.Capital Expenditure

Capital expenditure is a separately identified element of expenditure and differs from the normal revenue expenditure we incur. Capital purchases are items that have a useful economic life of more than one financial year and have a cost in excess of £5,000. An exception to this rule is IT equipment that is attached to a network, when the grouped asset rule applies and items costing in excess of £250 are categorised as capital expenditure. Further detail on this is outlined in Appendix A.

Capital expenditure can be incurred on a wide range of assets and may include:

- Laptops / Desktop computers/accessories
- Software licenses (one-off/perpetual – not annual software charges)
- Software build/implementation costs
- Servers
- Equipment
- Fixtures & fittings

- Vehicle purchases
- Building improvements (not considered maintenance/repair)
- Building purchases

The useful economic life of a capital asset is the period in which it delivers a valuable benefit that enables the organisation to deliver its services. The capitalised value of assets is reduced each year of their useful economic life through a charge that is called depreciation (capital charges). Standard lives for various asset categories are included in Appendix A, and further information can be found in Chapter 7 of the Manual for Accounts.

An annual asset verification exercise commences in October each year. Service capital leads are required to verify assets recorded on the Fixed Asset Register still exist and evidence can be provided of their existence if required for audit purposes.

Where assets are no longer in use and the decision is made to dispose of these, an appropriately authorised capital asset disposal form must be completed (Appendix B).

International Financial Reporting Standard (IFRS) 16 was implemented across NHS Wales from 1st April 2022. This requires the capitalisation of leased assets where we have a right of control, of the asset and can direct the use of it, and that we obtain substantially all the economic benefits from its use. Short term leases less than 12 months and low value assets (<£5,000) are exempt from this requirement.

5.Capital Funding, Budgeting and Approval

Capital expenditure will be incurred, monitored and reported against either Discretionary or All Wales Capital Scheme funding allocations.

a) Discretionary Capital

The value of the discretionary funding allocation for each financial year is confirmed in Quarter 4 of the previous year to support the planning process. This funding is awarded to be utilised on schemes prioritised and determined internally within NWSSP. NWSSP currently has a core discretionary allocation with additional targeted discretionary allocations for IP5 and the Laundries.

b) All Wales Capital Scheme Funding

This funding is awarded for specific schemes following the submission of a business case or funding request which has been approved by Welsh

Government. This will also include specific allocation of funds for ringfenced capital monies such as the Targeted Estates Fund (TEF) or Digital Priorities Investment Fund (DPIF). This will also include any year slippage funding bids if applicable.

The allocations are confirmed via the issue of an Award of Funding letter from Welsh Government. The letters detail the conditions upon which the funding is allocated and must be signed by two nominated individuals who are on the NWSSP approved signatory list to accept capital funding, which is agreed and provided to Welsh Government in April each year. This includes the following postholders:

- Managing Director
- Director of Finance & Corporate Services
- Director of Planning Performance & Informatics
- Director of Specialist Estates
- Deputy Director of Finance & Corporate Services
- Deputy Director of Specialist Estates

All funding allocated to NWSSP in a financial year is included in the Capital Expenditure Limit (CEL). An opening CEL is issued at the start of each financial year detailing the approved capital funding and if additional funding is approved during the year and Award of Funding letters are signed and returned to Welsh Government, then supplementary CELs are issued. All reporting of capital expenditure must reconcile back to the control totals in the most recent CEL issued.

Capital expenditure should only be incurred for 3 reasons:

- (i) Replacement of existing assets at end of life or as part of a planned replacement strategy included in the asset replacement programme.
- (ii) New investment for developments to meet objectives included in the IMTP.
- (iii) Emergency requests – unforeseeable requests due to unexpected damage or breakdowns.

As part of the annual planning cycle, NWSSP divisions submit their service 3-year plans which identify where additional capital funding is required to meet their objectives. Divisions are also asked to review the 10-year asset replacement plan produced from the fixed asset register and update for future forecast replacement dates and expected costs. The individual service plans and asset replacement plan are consolidated to produce a NWSSP 5-year capital plan for inclusion in the IMTP.

For each scheme within the NWSSP capital plan, an anticipated funding stream is identified. For smaller schemes and asset replacement requirements (less than £25,000) it is anticipated that these may be funded from the NWSSP discretionary allocation if it is sufficient to meet all forecast requirements within the financial year. Business cases will be required before discretionary capital funding can be approved to ensure business justification, value for money, the benefits of the investment and the return on investment. The business case will need to include detailed calculated benefits, with quantifiable metrics to ensure impact can be assessed and return on investment validated as part of the post implementation benefits realisation exercise.

For schemes greater than £25,000, or where it is forecast that in-year discretionary funding will be fully committed, business cases will need to be prepared and submitted to Welsh Government for approval.

The category of business case required for all schemes dependent upon funding route and value is required as follows:

a) Internal Discretionary funding submission:

- Lite SBAR < £25,000
- Low Value SBAR - £25,000 - £100,000

b) Welsh Government Funding submission:

- Low Value Business Justification Case - < £250,000
- Medium Value Business Justification Case - £250,000 - £2,000,000
- 3 stage Project and Programme Business Case (SOC/OBC/FBC) - > £2,000,000

Templates to be completed are available on the Transformation Management Office Sharepoint page [Governance and Guidance](#).

Where schemes exceed £2m, the requirements for a Project Bank Account must be reviewed and progressed if appropriate as outlined in FCP 4.

Business cases must be completed and approved by the Service Director prior to submission to the CPG. Procurement Services must have been consulted as part of the business case process to ensure the timescales for procurement elements are realistic and achievable within the financial years anticipated. Finance Business Partners must also have reviewed the financial information and ensured all costs are included and revenue costs/benefits captured. If the business case is approved, the revenue consequences will be monitored by the Benefits Realisation Group.

The CPG will scrutinise business cases received and make the decision to fund from the NWSSP discretionary capital allocation or submit to Welsh Government to request funding.

Where prioritisation of capital schemes is required, this will be undertaken with reference to how the scheme meets the following criteria:

- Alignment with IMTP, NWSSP strategic objectives and/or Welsh Government priorities.
- Service resilience and quality improvement.
- Legal compliance, health & safety, regulatory requirements and/or risk reduction.
- Return on investment, payback, recurrent savings, productivity improvements, whole-life costs.
- Business case readiness, planning approvals, procurement route/timelines
- Decarbonisation/Adaptation and/or energy efficiency.
- Workforce wellbeing.
- Deliverability within the financial year.

When funding is approved, either from discretionary funds or from Welsh Government, NWSSP Finance will issue a capital scheme reference and issue an approval email detailing the funding allocation against which expenditure will be monitored as detailed in FCP 4 Capital Monitoring.

Following confirmation of funding, service capital leads must engage with Procurement Services to commence the procurement(s) required and for Purchase Orders to be raised as soon as possible. Capital expenditure can only be approved by certain individuals within NWSSP as detailed in Scheme of Delegation within the Standing Orders: nwssp.nhs.wales/about-us/nwssp-governance-and-assurance-arrangements/governance-documents/standing-orders-for-operation/?ts=1787668749546

6. Post Capital Investment Decision

Once the investment decision has been made and funding approval received, the financial controls during delivery, monitoring and reporting will be undertaken in accordance with FCP 4 Capital monitoring. The benefits realisation and return on investment will be monitored by the Benefits Realisation Group.

7. Further Guidance

Further advice and guidance on Capital Investment can be obtained from the capital finance team – contact details on the NWSSP Finance Sharepoint page: [Finance and Corporate Services](#)

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APPENDIX A - Capital Expenditure General Rule

GENERAL RULE – Capitalise expenditure on assets/right of use assets in excess of £5,000 (including VAT for owned assets and excluding VAT for leased/right of use assets), which may include:

- IT equipment/servers/networks/perpetual licences/software build
- Vehicles
- Equipment
- Leases
- Fixtures & Fittings

If these items have an individual value in excess of £5,000 these must be capitalised. However, under the "Grouped Assets" ruling, collections of assets which individually may be valued at less than £5,000, but which together form a single collective asset with a group value of £5,000 or more including VAT (where this is not recoverable), must also be capitalised if the items fulfil all of the following four criteria:

1. The items are functionally interdependent;
2. The items are acquired at about the same date and are planned for disposal at about the same date;
3. The items are under single managerial control; and
4. Each individual asset thus grouped has a value of at least £250, (unless dealing with the initial equipping of hospitals)

IT ASSETS – IT hardware may be considered interdependent if it is attached to a network (even if it may be capable of stand-alone use). Effectively all IT equipment purchases that meet criteria 2 – 4 above will need to be capitalised.

CAPITAL CHARGES

Any items that are capitalised will have capital charges (depreciation) applied to them. Capital assets are depreciated over their useful economic lives on a straight-line basis, with the standard asset lives shown below:

- Land – not depreciated
- Buildings – depreciated over their estimated useful lives as determined by the DV valuations
- Short life engineering plant & equipment – 5 years
- Medium life engineering plant & equipment – 10 years
- Long life engineering plant & equipment – 15 years
- Vehicles – 7 years
- Furniture & Fittings – 5 years
- IT equipment – 5 years

Depreciation charges are calculated at the beginning of each quarter for each capital asset in the asset register on the first day of the quarter, therefore:

- Depreciation is chargeable from the beginning of the quarter following an asset's date of acquisition or when an asset is brought into use.
- Depreciation is chargeable in the quarter in which disposal of the asset takes place.

APPENDIX B - Declaration Form



DECLARATION FORM - DISPOSAL/CONDEMNING OF SURPLUS /OBSOLETE FURNITURE, EQUIPMENT, VEHICLES & CONSUMABLES

Division/Department:	
Description of Asset:	
Serial Number:	
+Asset Register Reference Number (if applicable):	
Asset Location:	
Age of Asset:	
Is Asset For Sale or For Scrap:	
Original Purchase Price:	
Market Value (if known):	
Condition of Asset:	
Any Offers Received:	
If Yes, Please Give Details:	
Cost Centre Code to Credit with Income (VAT to be paid over to HMRC – 93215):	

Name/Job Title:	
Contact Details:	
Signature:	
Director/Deputy Director:	
Date:	

Completed forms for irreparable or condemned items should be sent to: **NWSSP Facilities/Estates Department**

Completed forms for items for disposal and removal from the asset register should be sent to:
Marie Jones, NWSSP HQ Nantgarw, marie.jones2@wales.nhs.uk



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Cydwasaethau
Shared Services
Partnership

NHS Wales Shared Services Partnership

Financial Control Procedure 4: Capital Monitoring

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1.1	25/8/2026	PB	Annual revision of approved FCP4 and addressing observations raised in Radiopharmacy internal audit reports.

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1. Introduction

- 1.0 This procedure aims to ensure that NWSSP has robust controls to monitor and report on the timing and level of expenditure on capital programmes and projects by setting out the responsibilities of officers in relation to the appropriate use of funds.
- 1.1 The Velindre University NHS Trust Capital Management Procedure (FCP01 19 Dec 2023) has been reviewed whilst recognising that procedure specifically states that it does not apply to NWSSP. This procedure aims to mirror similar arrangements, amended to reflect the business needs and Scheme of Delegation of NWSSP.
- 1.2 NWSSP Director of Finance and Corporate Services shall establish the capital resources available to the capital programme in any given year and provide guidance as to the level of commitment that should be made against that funding. The NWSSP Integrated Medium Term Plan (IMTP) will act as the reference point for planned capital expenditure requirements at the start of the operational year.
- 1.3 The NWSSP Director of Finance and Corporate Services shall be responsible for all accounting arrangements for the capital programme. Compliance is required with International Financial Reporting Standards and the Capital Chapter 7 in the Manual of Accounts on the identification of, and accounting for, capital expenditure.
- 1.4 Progress against the capital programme/project shall be monitored through the governance arrangements set out in appropriate programme/ projects terms of reference which align to authorisation limits within existing Standing Financial Instructions.
- 1.5 This procedure applies to all capital programmes and projects with individual works schemes for the initial provision, extension, improvement, adaptation (including upgrading), renewal, replacement or demolition of buildings, building elements such as roofs, external works, engineering services or plant.

2. Business Case Approval

- 2.0 The Programme / Project Director will be accountable for the development of the appropriate business case for the programme and/or project.
- 2.1 The business cases will be approved in accordance with the Scheme of Delegation and the requirements of the Standing Financial Instructions (SFIs);
 - Project Board and/or

- Programme Board
 - Shared Services Partnership Committee
 - Velindre University Trust Board (where required by Scheme of Delegation)
 - Welsh Government
- 2.2 Capital Funding will be allocated to the Programme or Project subject to approval by Welsh Government, or by the Director of Finance and Corporate Services and/or Managing Director regarding NWSSP discretionary allocations as outlined in Financial Control Procedure 3 Capital Investment (FCP 3).
- 2.3 Business Cases will adopt recognised business case processes in line with good practice dependent upon the value. Templates to be used are available on the Transformation Management Office (TMO) Sharepoint site: [Governance and Guidance](#).

3. Procurement & Contract awards

- 3.0 The award of contracts will be subject to the NWSSP procurement processes and approval of ratification papers where relevant, in line with published procurement processes and legislative requirements.
- 3.1 All contracts will be recorded in a Contracts Register which Divisions have a responsibility to complete and maintain. Procurement will have oversight of the Contracts Register. TMO will provide support to Divisions during the lifecycle of a project or programme but the responsibility sits with the Divisions.

4. Capital Purchase Orders

- 4.0 Advice should be sought on the appropriate procurement route for construction, equipment and services including use of national frameworks, quotations, tenders or other routes under the Procurement Act Regulations 2023.
- 4.1 The Project manager shall arrange for the purchases to be made in accordance with the procurement rules contained within the Standing Financial Instructions and within the delegated limits in the Standing Orders.
- 4.2 Purchase orders will be approved according to the NWSSP delegated authority limits as set out in the Standing Orders: nwssp.nhs.wales/about-us/nwssp-governance-and-assurance-arrangements/governance-documents/standing-...

5. Capital Prioritisation Group

- 5.0 The purpose of this group is to ensure NHS Wales Shared Services has an appropriate approach, support and governance arrangements in place around capital expenditure.
- 5.1 This group will determine how capital is planned, prioritised and managed year on year within the organisation's structures and monitored on a periodic basis. It is anticipated the NWSSP IMTP will serve as the key reference point for planned capital requirements during the year, but there will inevitably be expenditure for consideration and opportunities to access additional funding that arise during the year.

[6. Terms of Reference](#)

6. Roles and responsibilities

- 6.0 Successful delivery of capital programmes and/or projects will be achieved if named individuals have clear roles and responsibilities. These have all been set out in Appendix 2.
- 6.1 Where relevant, reports will be presented to the Project and Programme Boards covering:
- Progress against programme and/or project timelines.
 - Financial spend versus allocated funding (include change control) and significant cash flow variance.
 - Key risks where the programme and/or project has risks with a residual score of 15 or above, or risks deemed uncontrolled in accordance with the NWSSP Risk Escalation protocols.
 - Key issues where the programme and/or project has issues assessed as significant.

7. Change process

- 7.0 In the event that there is a change or correction to the Programme/Project scope a formal change control process will be followed for increases or decreases to the value of contracts as outlined in Appendix 1 and NWSSP Transformation Management Office (TMO) Change and Exception control processes and recorded as requests for change.
- 7.1 Variation Orders (VOs) to the contract may be initiated by the contractor or requested by the NWSSP project manager.
- 7.2 Capital Change Request Forms (CRFs) are prepared by the project manager to provide supporting information and justify the proposed change for approval by the NWSSP authoriser. The CRF template is available on the TMO Sharepoint Page [Governance and Guidance](#)

- 7.3 Once the CRF form is authorised a Change control note (CCN) is prepared by procurement for approval by the contractor.
- 7.4 Change control notices on any one scheme will comply with the NWSSP Scheme of Delegation on an aggregate basis.

8. Capital monitoring & reporting

- 8.0 The programme and/or project Finance Lead is responsible for maintaining a record of all committed expenditure on the programme and/or Project and reporting to the relevant programme and project boards.
- 8.1 The discretionary capital programme is monitored throughout the financial year as an ongoing process, by the Capital Prioritisation Group, chaired by the Director of Finance and Corporate Services. The approved discretionary capital programme will form the basis of the capital monitoring process.
- 8.2 Commitment and spend against the approved discretionary capital programme is reported to the Capital Prioritisation Group on a quarterly basis and more frequently at the end of the financial year.
- 8.3 The Capital Prioritisation Group also monitors the All-Wales Capital Programme through the financial year as an ongoing process.
- 8.4 The NWSSP Finance team shall analyse all capital expenditure processed through the ledger and ensure that all expenditure is allocated to the correct cost centre.
- 8.5 The NWSSP Finance team shall monitor capital expenditure throughout the year and produce a monthly capital expenditure statement as part of the Finance Report that is presented to the NWSSP Senior Leadership Group. A capital expenditure statement will also form part of the Finance Report that is presented to the Shared Services Partnership Committee that meets bi-monthly.
- 8.6 The NWSSP Finance team will update forecasts throughout the year to identify at the earliest opportunity underspends, overspends and slippages to subsequent years, to enable effective reallocation of funding to maximise use of resources whilst complying with the Capital Expenditure Limit. Reporting should include orders placed along with expenditure to date to provide an accurate position on planned spend.
- 8.7 Additionally, NWSSP Finance team meets regularly throughout the year with Welsh Government to monitor expenditure against agreed discretionary and All Wales Capital allocations. Capital expenditure and forecasts are also reported monthly to Welsh Government as part of the monitoring return submission.

9. Lessons Learned

- 9.0 Within six months of programme/project completion, a meeting will be held with all NHS parties involved in the design, construction, commissioning and operation of the scheme to identify any issues and learning that could benefit future schemes.

10. Project Bank Accounts

- 10.0 Project Bank Accounts (PBAs) are 'ring fenced bank accounts' with trust status that are designed to ensure secure and prompt payment for sub-contractors. PBAs reduce cash flow risk and are therefore most beneficial where contracts or projects rely on sub-contractors.

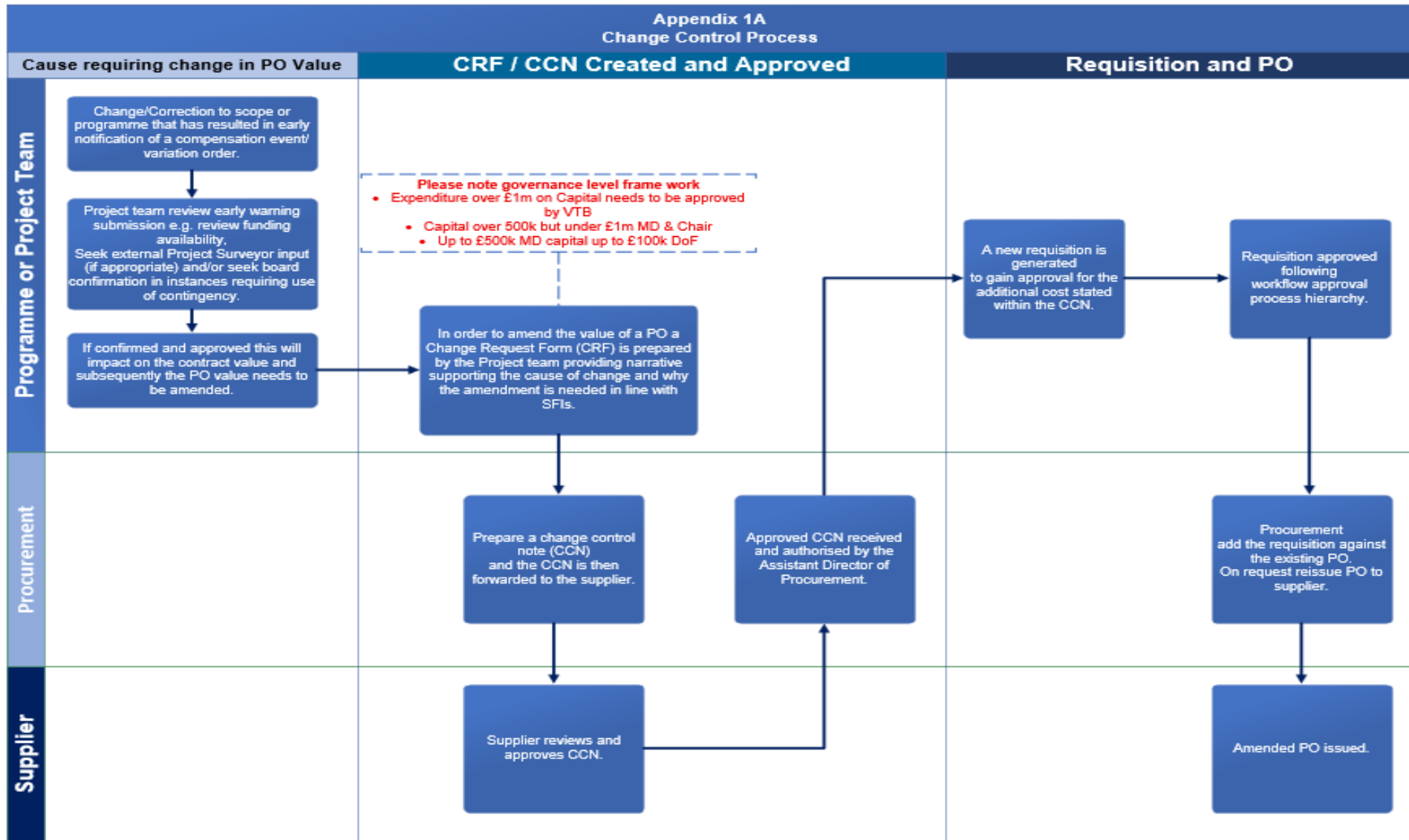
- 10.1 The WG guidance (WPPN 04/21) states that appropriate projects for PBAs are those:

- Over 6 months duration and
- Valued at £2m or more net* and
- rely on sub-contractors **

* the £2m threshold should be the net value excluding VAT, and preliminary/design costs/overheads that do not affect the supply chain.

** exceptions can be made re the use of PBAs when the contractor gives a firm undertaking that they will self- deliver 75% or more of the project value.

APPENDIX 1 - Change Control Process



APPENDIX 2 Capital Management – Key Roles and Responsibilities

The Managing Director

- has overall responsibility for delivery of NWSSP's Capital Programme.
- may act as Project Owner and has overall responsibility for the management of capital schemes at all stages of the process, from inception to post project evaluation and for ensuring the recording of assets once acquired.
- must ensure that the Project Manager appointed to manage an approved capital scheme receives notification of delegated authority to commit expenditure, to proceed to tender or to accept a successful tender as required.
- must ensure that a business case is produced in line with Welsh Ministers' guidance and where appropriate the 5-case Model.
- must ensure that the Director of Finance & Corporate Services has certified professionally to the costs and revenue consequences detailed in the business case and involved appropriate NWSSP personnel and external agencies in the process.
- is responsible for the maintenance of registers of assets, taking account of the advice of the Director of Finance & Corporate Services, concerning the form of any register and the method of updating, and arranging for a physical check of assets against the asset register to be conducted periodically.
- may delegate capital investment management in accordance with Welsh Government guidance and NWSSP's Standing Orders.
- shall have the delegated authority to approve capital investment up to a value of £500k.

Director of Finance & Corporate Services

- is responsible for establishing management control and financial reporting systems ensuring that the programme delivers within the funding envelope.
- Ensures that the decision to invest capital funding is in accordance with NWSSP's overall strategic aims.
- Ensures that there is an adequate appraisal and approval process in place for determining capital expenditure priorities and the effect of each proposal upon business plans.
- must provide a professional opinion on the financial elements of the business case. Capital investment decisions will be taken by the organisation in line with the financial thresholds specified by Welsh Government and in NWSSP's Scheme of Delegation.
- Support the development of a rolling capital programme for inclusion in NWSSP's Integrated Medium-Term Plan (IMTP).
- Lead liaison with the Welsh Government with reference to capital funding.
- Lead and chair as required Programme and/or Project Teams delivering major projects

- Report as required to NWSSP Senior Leadership Group and Shared Services Partnership Committee on capital project progress and issues
- Ensure that the capital investment is not undertaken without confirmation of the availability of resources to finance all relevant consequences, including capital charges.
- Sign off the quality/cost split for any OJEU procurements.
- shall issue procedures for the regular reporting of expenditure and commitment against authorised expenditure.
- shall ensure, for each capital project over £2m, that the Welsh Government Project Bank Accounts policy is applied unless there are compelling reasons not to do so. The Director of Finance & Corporate Services should apply to Welsh Government officials for exemption from use of Project Bank Accounts, setting out the compelling reasons.
- apply accounting policies for fixed assets in line with Welsh Government guidance, accounting standards and the capital section for the Manual for Accounts.
- shall approve procedures for reconciling balances on fixed assets accounts in general ledgers against balances on fixed asset registers.
- shall issue detailed procedures governing the project, financial and contractual management, including variations to contract, of capital investment projects and valuation for accounting purposes.
- Shall fully consider the requirements and delegated limits for capital schemes set out in Welsh Ministers' guidance and approval letters.

Senior Responsible Officer (SRO)

- This can be an NWSSP Director, Deputy/Assistant Director or applicable senior leadership nominated person who will define the project objectives and will be responsible for ensuring that they are met to the agreed time, cost and quality constraints.
- Appointments will be agreed on a scheme-by-scheme basis and will reflect the complexity of the scheme and the division or service group arrangement.
- The SRO will provide a broad specification of what the project should deliver and ensure that any change in circumstances affecting the project is evaluated and appropriate action taken.

Programme / Project Director

- Lead and direct (on behalf of the Programme or Project Owner) the respective Board and Team(s) towards the successful delivery of the initiatives objectives as agreed with the initiative Owner (Managing Director)
- Be responsible for the management of all stages of capital schemes and for ensuring that schemes are delivered on time and to cost.

The Programme/Project Director shall ensure that:

- A Programme Manager and/or Project Manager is appointed.
- A clearly established structure including applicable governance boards and a Project Team, which includes as required appropriate skills and expertise, representatives of all interested departments and stakeholders

- The Project Team has been given responsibility for the programme and/or project and appropriate training is available.
- The appointment of programme and/or project officers is recorded.
- There is a clear scheme of delegation that supports each individual's levels of responsibility which align to authorisation limits within existing Standing Financial Instructions.
- Post-project benefits realisation is planned, monitored and evidenced, ensuring that the benefits set out in the approved business case are realised in line with the NWSSP Benefits Management Lifecycle Framework.

The Programme/ Project Director shall also ensure that the Programme Manager and/or Project Manager has a clear brief including:

- Terms of reference and duties including contractual objectives/business needs.
- Capital expenditure limit requirements and delegated authority.
- Resources available.
- Responsibilities for Health and Safety
- Relationships with (Internal) specialist support, (External) Project Manager and the Supply Chain Partner (SCP) change management responsibilities.
- Training needs and resources.
- Appropriate techniques and components from relevant programme and project management qualifications, including Managing successful programmes (MSP), PRINCE2, may be used as required to help with the delivery of the programme and project.
- Ensuring the responsibility and ownership of the project is retained by NWSSP and not delegated to external contractors.

The Programme / Project Director shall also ensure that the Programme and /or Project Team has:

- Clear responsibilities and methods of working.
- A timetable for key events; co-ordinated plans; guidance notes; monitoring information.
- Programme and Project documentation and records.
- Lines of communication are clearly specified.
- One person to direct the activities of consultants, advisers, contractors and third parties.
- External management team members providing professional services who are appointed on a competitive basis.
- Reports on a regular basis using financial and non-financial monitoring.

Appropriate Programme and/or project files and documentation are kept, and these should include but not limited to:

- Appropriate business case documentation.
- All correspondence including approvals.
- Programme and/or Project approach and procurement strategy output specifications.
- Programme and/or Project plans, quality plans, risk and issue logs.
- Stakeholder and Communications plans.
- Benefits realisation plans

- Resource plans.
- Quality and Assurance plans
- Financial Controls and processes.
- Records of all meetings and decisions taken including decision log
- File notes of conversations where actions are agreed, decisions taken, and authorisations given recorded in decision log.
- Details of the appointment of the Programme and/or Project Team and Job Descriptions.
- Details of the appointment of any external experts or advisers.
- Records of all reports made, and approvals received.
- Change controls and exception management processes.
- Details of the appointment of the Supply Chain Partner and related contract documentation.
- Scheme development and design.

Project Manager

The Project Manager for each capital project will:

- Lead and direct (on behalf of the Programme and/or Project Director and Project Owner) the Project Team(s) towards the delivery of the project objectives as determined by the SRO respective governance Boards, Managing Director and Trust Board.
- Ensure that appropriate and adequate communication mechanisms exist between the Programme /Project Director and Project Owner, Project Manager and external organisations, and between the Project Manager, Programme/Project Director and the rest of NWSSP.
- Act as the one point of contact between NWSSP and the Contractor/Supply Chain Partner (via the External Project Manager who will have formal responsibility under the appropriate form of contract). This will require ensuring that appropriate formal processes are in place for the provision of professional and technical support and guidance.

In conjunction with, and as delegated by, Programme and/or Project Director, the Project Manager will ensure that:

- A clearly established structure including a Project Team(s) which includes as required appropriate skills and expertise, representatives of all interested departments and stakeholders, has been given responsibility for the project
- Ensure that the project complies with relevant WG and NHS Estates and Capital Guidance
- The Project Team has clear objectives, defined responsibilities and methods of working, a timetable for key events, co-ordinated plans, guidance notes, monitoring information and project documentation and records.
- There is a clear scheme of delegation that supports each individual's levels of responsibility.
- An appropriate business case is developed and remains robust at the procurement stage.
- To ensure appropriate clinical involvement and sign-off of requirements.
- There is a brief and project execution plan with clearly defined outcomes and an indicative and achievable programme including cost and time.

- To submit timely monthly financial reports of actual cost and accurately forecast costs; and forecast and actual cash flows on the forms provided by finance.
- Appropriate techniques and components from an appropriate project management tool are used as required to help with the delivery of the project.
- Ownership of the project is retained by NWSSP and not delegated to external contractors.
- There is liaison with the project manager to direct the activities of consultants, advisers, contractors and lines of communication are clearly specified and are short and direct.
- The design produced meets all the requirements of the project and is signed off as required.
- Ensure that adequate procedures are in place to monitor and control cost, time and quality thereby ensuring Capital Expenditure Limit compliance.
- To obtain robust project costs and act in accordance with Standing Orders and standing financial instructions utilising appropriate delegated input such as provision of build costs.
- To take overall responsibility for the project being delivered within budget, including being informed of an agreement of works budget variations, and direct control of non-works variations (e.g. equipment and fees).
- To include reporting of pre-contract costs e.g. survey and feasibility work, including agreement of budgets.
- To ensure that all project matters and costs are appropriately authorised and notified to appropriate parties.
- To liaise effectively with the technical project manager (usually works and estates), attending project team meetings and ensuring arrangements are in place for specific queries in their absence.
- To ensure that adviser fees are appropriately related to activities when agreed and similarly checked when incurred.
- To ensure that an equipment schedule is derived to an appropriate stage to enable both initial and final budget estimates, the latter schedules to contain identified suppliers, lead times and itemised costs.
- To agree with the works project manager and contractor, items to be supplied and fitted by the contractor as part of the build, including agreement of cost.
- Provide a regular report to the project director identifying cost, time and quality performance.
- Ensure the project is completed and handed over to NWSSP in a managed way.
- To co-ordinate the user commissioning programme, providing time allocations and responsibilities.
- A post-completion evaluation of the scheme takes place.

Appropriate project files and documentation are produced and kept. These should include but not limited to:

- Business case documentation.
- All correspondence including approvals, project approach and procurement strategy output specifications.
- Project plans, stakeholder and communications plan, quality plans and risk and issues log.

- Records of all meetings and decisions taken within decision log.
- File notes of conversations where actions are agreed, decisions taken, and authorisations given within decision log.
- Details of the appointment of the Project Team and Job Descriptions.
- Details of the appointment of any external experts or advisers.
- Change controls/variations and exception plans.
- Details of the appointment of the Supply Chain Partners contract documentation.
- Scheme development and design.
- Cost changes and authorisations.
- Highlight, end stage, end project, exception and lesson reports.
- Benefits realisation plans.
- Resource plans.

Technical/Professional Project Management:

- Accountable to the client project manager for the provision of specialist technical project management and support.
- Allocate design team resources.
- Support the development of user requirements
- Provide and/or support the provision of technical advice on feasibility of user options.
- Undertake and/or support the provision of option appraisal for business case development.
- Support provision of outline costing, identifying the costing basis.
- Support comprehensive cost information and estimates in line with the requirements of the Capital Expenditure Limit ensuring that cost variances are identified separately for the effects of programme and cost changes.
- Advice on statutory approval requirements.
- Advice on project timetable.
- Advising and supporting the appointment of external project managers and design teams as appropriate.
- Advising on the compliance with the Construction, Design and Management (CDM) regulations where required.
- Provide appropriate support through membership of Capital Project teams.
- Ongoing management and control of capital schemes.
- Assist in developing an agreed programme.
- Assist in prioritising capital schemes.
- Advice on requirement of Capital Procedures compliance.
- Support the submission of Project start up documents with appropriate advice on status of any cost provided.
- Maintain links with external groups or bodies who have a key role in the allocation of capital resources. This includes the Welsh Government.

Programme Finance Lead

- Lead the financial delivery of the capital programme and provide capital financial advice to business cases.
- Provide financial support for the development, co-ordination and monitoring of capital investment proposals and to encourage the use of good practice in the preparation of business cases that identify a requirement for capital investment.

- Ensure that all necessary information is provided, and action initiated to successfully meet the requirements of the Capital Expenditure Limit.
- Lead and/or assist in the production of, appropriate documentation and analysis, business cases and capital programmes and reports for NWSSP.
- Maintain links with external groups or bodies who have a key role in the allocation of capital resources. This includes the Welsh Government.
- Apply capital investment techniques including development of strategic and financial contexts, identification of benefits criteria, option and financial appraisals and risk analysis to capital investment proposals and overall appraisal of capital investment proposals.
- Contribute to the ongoing development of NWSSP's Capital Investment protocols and practices.
- Providing advice and assistance to all staff that are completing the discretionary capital business case template.
- Keeping a record of all authorised discretionary capital business cases and circulating them to Capital Prioritisation Group members for information.
- Reconcile the capital programme to the Capital Expenditure Limit received from the Welsh Government.
- Produce capital monitoring information for the monthly Welsh Government financial return.
- Carry out a monthly reconciliation of capital expenditure of the project to the general ledger.

Procurement Lead

- Ensure all procurements are in accordance with the Procurement Regulations and Legislation, Standing Financial Instructions and Standing Orders.
- Ensure all procurements are managed in accordance with appropriate approvals and governance procedures.
- Role elements to be agreed with Procurement.

SCHEDULE A

Role membership to be completed for every project and included within programme and/or project-specific terms of reference.

Role	Organisation	Name
Managing Director		
Director of Finance & Corporate Services		
Senior Responsible Owner		
Programme / Project Director		
Project Manager		
Technical/Professional Project Management		
Programme Finance Lead		
Procurement Lead		
Other roles added as required		

MEETING	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership
DATE	13 October 2026
PREPARED BY	Linsay Payne - Deputy Director of Finance & Corporate Services, NWSSP
PRESENTED BY	Alison Ramsey, Director of Finance and Corporate Services, NWSSP
RESPONSIBLE HEAD OF SERVICE	Alison Ramsey, Director of Finance and Corporate Services, NWSSP
TITLE OF REPORT	2026/27 Losses & Special Payments report – Quarter 1
PURPOSE The purpose of this paper is to provide the NWSSP Audit Committee with an update on losses written off and special payments made during the period 1 April 2026 to 30 June 2026, in accordance with Standing Financial Instructions and the Welsh Government’s Manual for Accounts Chapter 6.	

1. INTRODUCTION

This report provides an update to the Audit Committee of losses written off and special payments made during the period 1 April 2026 to 30 June 2026.

This report does not cover any bad debt write offs for NWSSP as these are reported by Velindre University NHS Trust as part of their losses reporting to the Velindre University NHS Trust Audit Committee.

2. ASSESSMENT/SUMMARY OF MATTERS FOR CONSIDERATION

There are different categories of losses and special payments as summarised below.

- (a) **Stores: stock cycle count adjustments** – these are any net gains/losses that are identified as part of the regular stock cycle counts undertaken which ensures each item of stock is counted and verified within a rolling 12-month period. These will be charged to the income & expenditure account during the financial year.

- (b) **Stores: slow moving/obsolescent stock losses** – these relate to the write off of stock which is required because a stock line is no longer being utilised across NHS Wales, or where stocks have reached their expiry date. We make a provision within the financial accounts for these losses so there should be minimal, if any, charge to the income and expenditure account during the financial year as they will be offset by a release of the provisions established and reviewed on an annual basis.
- (c) **Stores: damaged stock** – this is where stock unintentionally becomes damaged and needs to be written off. This will be a charge to the income and expenditure account during the financial year.
- (d) **Stores: inter-store deliveries** – this issue arises when stock is moved between stores and the volumes/values issued from one store do not reconcile to the volumes/values written on to another store. These usually arise due to manual inputting errors onto Oracle. If these arise there will be a charge to the income and expenditure account during the financial year.
- (e) **Pharmacy** – these losses relate to wastage incurred as part of the pharmacy production process including batch waste and expired products and will be a charge to the income and expenditure account during the financial year.
- (f) **Special Payments** – these are payments that fall outside the normal day-to-day business of the services delivered by NWSSP. The Manual for Accounts expects these to fall into one of four main categories (i) compensation payments made under legal obligation (ii) extra contractual payments to contractors (iii) ex-gratia payments (iv) extra statutory or extra regulatory payments.
- (g) **Other** – ad hoc losses that we need to report and bring to the attention of the Audit Committee. These may or may not already have an associated provision which will impact whether there is any charge to the income and expenditure account during the financial year.

Chapter 6 of the Manual for Accounts identifies Organisations have a £50,000 delegated limit in relation to stock losses. We have applied this limit to the value of any individual stock line when a loss has been incurred within our stores. If a loss in excess of £50,000 is identified, we are required to complete an Annex 3 losses form and submit this to Welsh Government for approval.

The table below summarises the value of the losses under different headings for the period 1 April 2026 to 30 June 2026:

	Q1 £	Recharges to other bodies	2026/27 Q1 Net Losses £	2025/26 Q1 Net Losses £
(a) Stores - stock cycle count adjustments	1,094	0	1,094	5,500
(b) Stores - slow moving/obsolescent stock losses	212,440	0	212,440	55,549
(c) Stores - damaged stock	78	0	78	316
(d) Stores - inter stores deliveries	550	0	550	0
(e) Pharmacy stock waste	624	0	624	288
(f) Special payments	0		0	197,655
(g) Other	0	0	0	0
TOTAL	214,786	0	214,786	259,308

For context, the value of stock at 31 March 2026 was £25.713m and the value of stock issues from 1 April 2026 to 30 June 2026 was £12.919m.

In relation to the Quarter 1 2026/27 losses reported, key points to note are:

- a) There are circa 1,000 stock lines cycle counted each quarter. The stock lines are sampled automatically and randomly by the stock management system, and the value of adjustments each quarter will differ depending on the lines sampled. Cycle count adjustments can be positive or negative depending on stock balance being more or less than recorded when the cycle count is undertaken. The reported net cycle count adjustments of £1,094 for quarter 1, includes one debit entry of £5,850 which is a correction of a prior year credit adjustment of £4,739 for the same stock line. This quarter 1 position is a reduction from the 2025/26 quarter 1 cycle count adjustment of £5,500.
- b) All the quarter 1 slow moving/obsolescent stock losses totalling £212,440 were covered by existing provisions so there is no in year charge to the income & expenditure account in 2026/27. £196,804.74 of this value relates to the first planned write off of expired FFP3 PPE stocks this financial year. As the value is in excess of £50,000 an Annex 3 form (Appendix 1) has been completed for this write off in excess of the NWSSP delegated limit and will be submitted to Welsh Government for approval after noting by the Committee. The 2025/26 quarter 1 loss was lower due to the phasing of the planned write off, of expired stock i.e. timing is driven by the expiry dates on products.
- c) By its nature damaged stock values are adhoc and will vary between years. Only £78 is reported for quarter 1 2026/27 (£316 2025/26)
- d) During Quarter 1 2026/27 there has been 4 instances where stock lines have been transferred between stores, but the issued stock volumes do not total the received volumes – these total £550 and usually occur due to manual input errors, these instances are being investigated.
- e) The nature of pharmacy wastage during production means this figure will vary from year to year with £624 reported for Quarter 1

2026/27 (£288 2025/26). There will likely be a step change once the radiopharmacy unit opens in 2026/27 related to increased production levels and associated wastage. Controls will be implemented to mitigate risks and monitor and report accurately and on a timely basis.

- f) There are no special payment cases to report for Quarter 1.
- g) There are no 'other' items reported in the table, however a value of £3,248,815.06 will be reported in the losses report to the next Audit Committee in respect of a bad debt arising from a PPE contract entered during the COVID-19 pandemic. An Annex 3 form (Appendix 2) has been completed together with a separate supporting paper (Appendix 3) which will be submitted to Welsh Government for approval following noting by the Committee.

3. RECOMMENDATION

The NWSSP Audit Committee is asked to:

- **NOTE** the contents of this paper.
- **NOTE** the FFP3 obsolescent stock write off detailed in Appendix 1.
- **NOTE** the PPE bad debt write off and the supporting document detailed in Appendix 2 and 3. (covered under part B)
- **NOTE** Appendices 1-3 will be submitted to Welsh Government for approval.

NHS Wales Shared Services Partnership

Checklist to be used when compiling the summary of the case

Category –

Type of case – **Loss – retention of obsolete stocks**

Reference number – NWSSP/26-27/PPE001

Health Body (name and code) – RQF- NHS Wales Shared Services Partnership hosted by Velindre University NHS Trust

1. Record the amount involved and the reasons why the loss arose.

Item Code	Item Description	Quantity	Value	Date Life
FFP3V	FACE MASK FFP3V RESPIRATOR PANDEMIC WITH VALVE	10,421	£ 35,535.61	01/05/2026
FFP3V	FACE MASK FFP3V RESPIRATOR PANDEMIC WITH VALVE	1,920	£ 6,547.20	01/06/2026
FFP3V	FACE MASK FFP3V RESPIRATOR PANDEMIC WITH VALVE	4,282	£ 14,601.62	01/07/2026
QAA026Z	FACE MASK FFP3 RESPIRATOR VALVED	41,091	£140,120.31	01/04/2026
Total		57,714	£196,804.74	

This was identified as a future loss and provided for in full in the year end accounts 2025/26, at which point we were aware that usage was too low to utilise stocks held.
This provision was funded by Welsh Government.

To provide for pandemic preparedness Welsh Government Health Protection Strategy & Response Team requested that all FFP3 masks currently in NHS stores are retained to the earlier of date life, or, stockpile replacement with an agreed updated model- this has meant that there was no opportunity to mitigate this loss.

2. Detail the background of case giving full reason why payment is necessary. Have other alternatives to the payment been investigated? If not, why not? If so, provide details.

No funding is requested; this loss will be set against the PPE loss provision included in the 2025/26 annual accounts

3. **Was fraud involved?** If so complete a fraud report and ensure that the LCFS, the relevant NHS CFS Wales team, Internal and External Auditors, and where relevant the police, are informed of the fraud in accordance with Welsh Government Directions to NHS Wales health bodies on Counter Fraud Measures and using the reporting system as specified by the NHS CFS Wales. Enter dates of completion of fraud report.

N/A

4. Was theft or criminal damage involved? If so have the police been informed? If not, give the reasons why not? All security related incidents must be reported to the Local Security Management Specialist once trained, accredited and in place in accordance with forthcoming guidance issued by NHS Security Management Service. N/A
5. For abandoned works, were detailed specifications identified before the scheme went ahead? How did the projected work compare to these detailed specifications? At what level, by whom, and why was the scheme approved? Why was the scheme abandoned and by whom? Could the scheme have been aborted earlier? Was the scheme joint financed? If so, was any agreement signed? Was legal advice taken in the drawing up of an agreement? Is the other party prepared to pay half of the costs of the scheme? N/A
6. For Bad Debts and Claims Abandoned. Were invoices raised on a regular basis? Was the debt monitored and chased regularly? Were services withdrawn upon continued non-payment? Enclose report showing when invoices were raised and where relevant paid. For cases involving businesses – has the business gone into liquidation/receivership? If so, are you listed as a creditor and do you have confirmation of this from the liquidator /receiver? If not, why not? Are any dividends being paid out? Was the financial integrity of the business looked into before goods or services were supplied? If not, why not and have procedures been revised to ensure this is carried out in the future? N/A
7. For rental cases only - did the tenant enter into lease agreements prior to occupation? If not, why not? If the lease was faulty investigate whether action can be taken against legal advisors who drew up the agreement? Provide an analysis of rent and services charges. N/A
8. For private patients cases was an undertaking to pay signed? If not, why not? Was a full estimate of potential costs given and full deposit taken to cover these costs? If not, why not? For overseas private patient's cases – have the relevant embassies been contacted for payment (if applicable)? For overseas visitors, are robust procedures in place in the NHS Body to identify and charge liable overseas visitors? If not, why not? Was the overseas visitor informed that he/she would be liable to pay for the full cost of treatment? Was treatment, in a clinical opinion, immediately necessary or urgent? If treatment was not urgent why was it given before obtaining a sizeable deposit? N/A
9. Stores (only) - Are any linen losses calculated at 50% of the replacement value? Is this in accordance with the guidance? Is the total loss more than 5% of the total stock value? Confirm that the loss has been valued at book value less net disposal proceeds.

Loss is not more than 5% of total stock value - Stock value March 2026 £25,713,005, loss equates to 0.77%

10. For extra contractual payments to contractors. Have other alternatives to the payment been investigated? If not, why not? If so, provide details. Provide detailed calculations on which the payment is based.

N/A

11. For ex gratia payments. Have other options been considered? If not, why not? Explain why an ex gratia payment offers the best value for money. Confirm that the proposed payment does not place the claimant in a better position than if the error had not occurred? If it does, why? In cases of hardship record what evidence exists on this? Provide detailed calculations to support the proposed payment and demonstrate why the proposed sum is in accordance with the relevant paragraphs of this guidance.

For settlements on termination of employment, has relevant central guidance on such payments been followed in all respects? If not, why not?

For clinical negligence and personal injury cases has the relevant central guidance for such cases been followed in all respects? If not, why not?

N/A

12. Is the value of the loss reduced by insurance? If so, record the value of the gross loss and the value of the amount recovered by insurance.

No

13. Have all reasonable steps been taken to recover the loss? Provide details of the attempts that have been made to recover the loss or explain why no action has been taken. Has appropriate legal advice been sought? If not, why not? If advice has been sought, what recommendations were made and have these been followed? If not, why not?

Welsh Government funding has been provided in full to fund the provision for this planned write off of stock due to known expiry dates and usage rates not enabling these to be used before they expire.

14. Identify any failings in the actions of employees, including supervisors. Having considered this, is there a need for disciplinary action? Record what action has been taken or is proposed, or if no action is to be taken, explain why. Include dates, names of individuals and positions.

N/A

15. Was there any apparent breakdown of procedures? Detail weakness or fault in system of control or supervision. N/A
16. What proposed improvements have been put forward to correct defects in the existing systems or procedures? Include the timetable for implementation of the improvements. What monitoring measures have been introduced to ensure the improvements are working effectively? N/A
17. Is it necessary to inform the board/chief executive? If not, why not? The potential loss was recognised when the provision was established and included in the 2025/26 annual accounts. The crystallisation of this loss will be noted to NWSSP Audit Committee in October 2026
18. Do your SFIs require a Board report for this case? If so, please enclose the report. If not, consider whether in the light of this case your SFIs should be amended to require a Board report in such cases. The write off is above the £50k limit delegated to NWSSP as set out in Chapter 6 of the Manual for Accounts.
19. Having completed the above steps, detail the general lessons that can be drawn from this case. If a system weakness has been identified which has possible implications across the NHS the LCFS or the NHS CFS Wales should report the problem to NHS Protect using either the intranet fraud prevention referral system for fraud or the Area Security Management Specialist for security matters so that measures can be taken nationally to amend policy or systems. N/A – This loss is a consequence of stockpiling items with low business as usual (BAU) usage in order to provide for pandemic preparedness.
20. Please give details of name and position of person forwarding this case for Welsh Government approval (if applicable). Give the date when this case was first brought to the attention of the Welsh Government H&SSG FD (if applicable). Name – Alison Ramsey Position - Director of Finance & Corporate Services, NWSSP Date Welsh Government H&SSG FD notified – meeting with Andrea Hughes 27th March 2025

21. I have considered fully each point on this checklist and my findings are recorded in the attached case summary and/or in the spaces above. I confirm that the details recorded above and on the attached case summary are complete and accurate, and that all aspects of the checklist have been properly considered and actioned.

Signed by - Linsay Payne



22. I confirm that the above details are complete and accurate and all aspects of the checklist have been properly considered and actioned. I agree that write off of this loss offers the best value for money for this case.

This case is novel, contentious or repercussive and I therefore request formal approval from the Welsh Government H&SSG FD

Signed by - Joe Draper-Orr



Date – 08/09/2026

Countersigned by – Linsay Payne



Date – 11.09.2026

Please note this section must be signed by two senior officers in accordance with the delegated limits set by the board. Please print names and position held in the organisation.

Name - Alison Ramsey



22/09/2026

Position held – Director of Finance & Corporate Services, NWSSP

Countersigned by – Neil Frow



28/09/2026

Position held – Managing Director, NWSSP

MEETING	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership
DATE	13 October 2026
PREPARED BY	Carly Wilce, Corporate Services Manager and Judith Querol Garcia, Procurement Services
PRESENTED BY	Alison Ramsey, Director of Finance and Corporate Services
TITLE OF REPORT	Governance Matters - NWSSP Expenditure
PURPOSE	The purpose of this paper is to provide the NWSSP 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 (SOs and SFIs)

There have been three occasions where a contract award was not progressed in accordance with Standing Orders and Standing Financial Instructions.

The Standing Orders and other governance documentation are currently being reviewed and updated, informed by the work of the Welsh Government Implementation Group for the Review of Accountability and Governance of NWSSP. The revised documents will be subject to SSPC and Velindre approval and will be considered by the NWSSP Audit Committee as part of that process.

2. CONTRACTS FOR NWSSP

The table below summarises contracting activity undertaken during the period **1 June 2026 to 30 September 2026**. Details of the contract activity for the period are set out in **Appendix A**.

Description	No.
Retrospective Non-Compliant Activity	3
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 (excluding VAT)	17
Invitation to competitive tender - £25,000 and the OJEU threshold	1
Single Tender Actions	0
Single Quotation Actions	3
Direct Call Off against National Framework Agreement	10
Mini competition against National Framework	2
Contract Change Notice (CCN)	0
Total	36

3. GIFTS, HOSPITALITY & SPONSORSHIP

Following the most recent NWSSP Audit Committee meeting, **one** declaration concerning Gifts, Hospitality and Sponsorship was made and accepted. The details 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
Solicitor	LaRs	Hospitality	23/09/2026	St John's Chambers One Temple Quay Bristol BS1 6DZ	To attend catastrophic injury conference 2026' training event at Bristol Beacon hosted by St John's Chambers. Chambers have offered 50% discount on each ticket.	Original price was £1980, however with the 50% discount the amount to pay is £990. The financial saving is £990.	Accepted: Attendance at this training event is directly relevant to the work of Legal and Risk Services, supports professional development and organisational objectives, and does not provide a personal benefit. The discounted cost of £990 represents a saving of £990 against the original price.	14/09/2026

**LaRs – Legal, Risk and Welsh Risk Pool Services*

4. CONFLICTS OF INTEREST DECLARATIONS – COMPLIANCE UPDATE

At its meeting on 7 July 2026, the NWSSP Audit Committee requested a further update on compliance with the requirement to record conflicts of interest within Legal, Risk and Welsh Risk Pool Services and Procurement Services, following lower-than-expected compliance levels. A further review has now been undertaken to assess progress and identify areas requiring continued improvement. The updated position is set out below.

Directorate	Headcount	Percentage completion	Outstanding Declarations and comment
Legal, Risk and Welsh Pool Services	208	99.5%	1
Procurement Services	879	97.7%	20

5. 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 Q2 period.

6. NWSSP ANNUAL REVIEW 2025-26

Although NWSSP is not statutorily required to publish an Annual Review, it continues to do so to support transparency, accountability and effective governance. Following completion of the appropriate governance and approval processes, the NWSSP Annual Review 2025-26 has been published on the NWSSP [website](#). It summarises organisational performance, key achievements and service improvements delivered during the year. Due to its file size, the Annual Review has not been included with the agenda papers but is available on request.

7. RECOMMENDATION

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

APPENDIX A - NWSSP Contracting Activity Undertaken (1 June 2026 to 30 September 2026)

Retrospective Non-Compliant Activity (3)

This is activity where departments have engaged suppliers directly without seeking Procurement involvement and, therefore, have incurred a direct breach of Standing Financial Instructions (SFIs).

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	Pharmacy	AC (VEL 26-27) 028	19/12/2026 - 01/04/2026	Retrospective non-compliant activity	Wessex Cold Room out of contract charges	Wessex	£14,630.00	A small volume of additional vaccine product was ordered at the request of Welsh Government towards the end of the 25/26 programme to allow for any additional uptake to be facilitated (given the overall success of the 25/26 programme in delivering increased uptake). This required vaccine product to be stored in the refrigeration unit for longer than originally planned to minimise the risk of disposal and ensure availability for late orders/uptake. This resulted in an additional cost on the rental which is based on a daily rental charge for the days on which the unit is operating at the required temperature. This additional cost is being treated as a cost over and above the original contract value and paid retrospectively based on the additional daily rental cost incurred.	Procurement has completed a review of Pharmacy influenceable spend to identify opportunities for contract coverage and mitigate future retrospective spend. Regular engagement is in place with the Division through fortnightly contract and procurement review meetings to ensure emerging requirements are identified and managed at an early stage. Retrospective approval requested for the additional storage charges incurred as a result of the Welsh Government request to retain vaccine stock beyond the original contract period.
2	Pharmacy	AC (NWSSP 26-27) 030	01/07/2026 - 01/08/2026	Retrospective non-compliant activity	Rental of cleanroom	Micronclean	£8,109.90	The previous contract for this service included extension options, however, the	Procurement worked with the Division to secure a replacement arrangement,

					clothing garments			communication with the supplier broke down due to a transition of personnel on the supplier side, and we were unable to extend the contract before its due date. This led to the service continuing without a contract in place.	with a new contract commencing on 03/08/2026. The service is scheduled to transition to Elis UK, aligning with other health boards, on expiry of the current arrangement on 30/09/2026. Procurement will continue regular engagement with the Division through fortnightly review meetings and will reinforce contract expiry monitoring processes with stakeholders to prevent recurrence.
3	Laundry	AC (NWSSP 26-27) 032	01/04/2026 - 28/04/2026	Retrospective non-compliant activity	Monorail Track and Sorting System	Monorail UK	£9,752.95	The supplier was awarded a capital project for 25/26 FY with a planned completion date of 31/03/26, however, delays were incurred and the commissioning of the works took place in April 2026. Additional works and related costs were incurred as part of the installation above the previous contracted value.	The supplier was appointed to complete the works following the administration of the previous contractor, with additional costs subsequently incurred due to the complexity, risks and operational requirements associated with completing and commissioning the project. Procurement will work with the Division to ensure that, where projects are transferred between suppliers or unforeseen circumstances arise, appropriate contract variations and change control processes are implemented to capture any additional costs before they are incurred.

Please note the planned action regarding retrospective POs:

- The Procurement team will liaise with the relevant stakeholders to ascertain why orders are retrospective and agree process i.e. add to Oracle catalogue or formalise a contract to prevent them going forward.
- The Accounts Payable team have refreshed and relaunched the No PO No Pay Policy initiative with Procurement colleagues across the whole of NHS Wales. Letters have gone from the Directors of Finance and Procurement to Oracle Users and Suppliers alike.
- NWSSP Finance team also reporting NWSSP retrospective POs as part of monthly finance report to the Senior Leadership Group by Division.

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

Report of Single Tender/Quotations Actions - Prospective (3)

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	Finance	SSP-SQA (26-27) 20	17/09/2026 - 18/09/2026	SQA	HFMA Wales Conference 2026	Healthcare Financial Management Association (HFMA)	£5,487.50	HFMA is the sole organisation responsible for delivering and hosting the HFMA Wales Conference. No alternative providers are available for this event.	Procurement reviewed the expenditure and identified that a number of organisations raised independent requisitions below the procurement threshold without prior engagement with Procurement. To improve spend visibility, governance and control, this requirement has been added to the procurement workplan. Procurement will engage with all divisions that regularly attend the HFMA Conference to establish a coordinated approach for the 2027 event, with the aim of implementing a single contracting arrangement under a common governance framework, improving spend control, compliance and audit traceability.
2	Estates and Facilities	NWSSP-SQA (26- 27) 30	14/09/2026 - 13/09/2027	SQA	NWSSP EV Maintenance	Pod Point Ltd	£11,220.00	Pod Point Ltd is the only supplier able to maintain the existing EV charging infrastructure due to the proprietary software and closed protocol system. A	At this point in time, with the closed protocol system, there are no alternative suppliers. During the contract period, NWSSP will review its options with procurement to assess other options for this. This could result in contracts in partnership with

								maintenance agreement provides better value for money than ad hoc repairs and supports the continued availability of EV chargers for operational fleet use.	other HBs, or a change to the EV hardware.
3	Procurement	VEL- DIR (26-27) 113	01/10/2026 - 30/09/2029	SQA	HCSA Subscription Model	Health Care Supply Association (HCSA)	£18,000.00	The HCSA are the only organisation placed to deliver NHS procurement training on a national basis.	N/A

Compliant Activity Delivered (30)

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	Pharmacy	SSP-DCO (26-27) 24	20/06/2026 - 19/06/2028 (option to extend for a further 12 months)	Direct award	Provision of pharmaceutical quality management software and associated support services (Q-Pulse software)	Ideagen	£145,500.00	Direct Award via CCS G Cloud 14 Framework.	N/A
2	Estates	SSP-MIN-63190	01/07/2026 - 30/06/2029	Mini competition	Pest control services at NWSSP sites	Rentokil Initial UK Ltd	£80,856.00	Mini competition via SBS10501 framework.	N/A
3	Pharmacy	SSP-DCO (26-27) 64	01/08/2026 - 31/07/2027	Direct award	Maintenance of maldi biotyper mass spectrometer	Bruker UK Limited	£25,854.81	Direct award via supply chain framework ref 2023/S 000-028831 Only one supplier with the rights to deliver the service, obtained additional discount procuring via the framework	N/A

								compared to previously used transparency notice.	
4	Informatics	SSP-DCO (26-27) 69	03/08/2026 - 31/03/2027	Direct award	Provision of Tablet Devices	Dell Technologies	£36,666.00	Direct Award through the CCS Framework RM6098: Technology Products & Associated Services 2, Lot 2 – Hardware.	N/A
5	Estates	SSP-ITT-62882	01/09/2026 - 31/08/2029	Open tender	Provision of Sprinkler Servicing Agreement (IP5)	TYCO Fire and Integrated Solutions UK Ltd	£42,767.31	Open tender.	N/A
6	Estates	SSP-DCO (26-27) 88	14/09/2026 - 31/03/2027	Direct award	IP5 Rooftop Solar Photovoltaic (PV) and Battery Energy Storage System Development	Ove Arup & Partners Limited	£49,590.00	Direct Award via SEWTAPS Framework reference SEWTAPS-2021.	N/A
7	Estates	SSP-DCO (26-27) 36	22/06/2026 - 20/01/2027 (option to extend for a further 5 months)	Direct award	AC Repairs at Matrix House	Johnson Controls Building Efficiency Uk Limited	£20,000.00	Direct award via framework NOE.0609.	N/A
8	Primary care services	SSP-DCO (26-27) 21	31/08/2026 - 30/08/2027	Direct award	Disposal of Prescriptions Contract	Restore Datashred	£16,900.00	Direct award via ESPO Framework Agreement 981_23.	N/A
9	Laundry	SSP-RFQ (26-27) 28	03/06/2026 - 30/06/2026	3 quote exercise	Laundry Services Press Pump Order	Jensen UK Limited	£11,606.38	3 Quote Exercise.	N/A
10	Informatics	SSP-DCO(26-27) 37	12/06/2026 - 22/06/2026	Direct award	Business and Informatics Laptop	Dell	£5,180.00	Direct award via CCS RM6098.	N/A
11	Estates	SSP-DCO (26-27) 49	26/06/2026 - 18/12/2026	Direct award	IP5 Boardroom oversight	Cooke & Arkwright	£5,087.86	Direct Award via SEWTAPS Framework. reference SEWTAPS-2021.	N/A
12	Pharmacy	SSP-DCO (26-27) 68	03/08/2026 - 30/09/2026	Direct award	Rental of cleanroom clothing garments	Micronclean	£16,000.00	Direct award via Aseptic Cleanroom Consumables and Laundry Services framework	N/A

								Direct award to the incumbent supplier whilst a wider market analysis is conducted for a longer term contract to start on 01/10/26.	
13	Informatics	SSP-DCO (26-27) 70	23/07/2026 - 30/09/2026	Direct award	Greenvale Switch	Insight Direct (UK) Limited	£5,078.96	Direct award via RM6098 Framework.	N/A
14	Finance	SSP-RFQ-RA357720	29/06/2026 - 28/06/2027	Quotation	Provision of Online Testing Services for Financial Management Graduate Scheme	SHL Group Limited	£13,368.99	Quotation exercise via Multiquote portal.	N/A
15	Finance	SSP-RFQ-RA357721	01/07/2026 - 30/06/2027 (option to extend for a further 12 months)	Quotation	Provision of Assessment Centre Services for Financial Management Graduate Scheme	Eliesha Training Limited	£20,895.00	Quotation exercise via Multiquote portal.	N/A
16	Pharmacy	SSP-RFQ-RA358634	01/08/2026 - 31/07/2027	Quotation	Server maintenance contract	WJP Software Limited	£13,020.00	Quotation exercise via Multiquote portal.	N/A
17	Estates	SSP-RFQ-RA357892	22/06/2026 - 21/06/2028	Quotation	Fire door survey for NWSSP estate	Concept fire & security solutions ltd	£5,664.00	Quotation exercise via Multiquote portal.	N/A
18	Specialist Estates Services	SSP-RFQ-RA358191	28/07/2026 - 27/07/2027	Quotation	Subscription to an online Construction Technical Information Library	Allium UK Holding Limited (Accuris)	£13,008.60	Quotation exercise via Multiquote portal.	N/A
19	Estates	SSP-RFQ-RA358301	01/07/26 - 31/08/26	Quotation	Fire door replacement at Nantgarw HQ 2026	Concept fire & security solutions ltd	£5,818.57	Quotation exercise via Multiquote portal.	N/A
20	Estates	SSP-RFQ-RA358309	21/08/26 - 20/08/28	Quotation	Maintenance of the fire alarms and emergency lighting (IP5 and Picketston)	Churches Fires security	£24,999.99	Quotation exercise via Multiquote portal. The contract value is made up of £23.1k for planned maintenance (including the extension period) and £1.8k for	N/A

								emergency call-outs. This provision allows for up to 10 call-outs over the three-year term. As these are reactive in nature, the requirement is difficult to forecast accurately.	
21	Estates	SSP-RFQ-RA358316	01/10/2026 - 30/09/2031	Quotation	IP5 Meadow creation and management	TR33 limited	£6,500.60	Quotation exercise via Multiquote portal.	N/A
22	Primary care services	SSP-RFQ-RA358457	12/06/2026 - 30/09/2026	Quotation	NWSSP Supply & Installation of Fire Doors	Firerite UK Limited	£9,405.44	Quotation exercise via Multiquote portal.	N/A
23	Pharmacy	SSP-RFQ-RA358678	21/07/2026 - 20/07/2027	Quotation	Annual maintenance and servicing of the Medimix Plus and Vigo	Feel Assured	£15,313.34	Quotation exercise via Multiquote portal.	N/A
24	Supply Chain	SSP-RFQ-RA359413	12/08/2026 - 11/08/2027 (option to extend for a further 12 months)	Quotation	Training for Manual Handling Equipment	RS Training Services	£24,999.00	Quotation exercise via Multiquote portal The previous agreement utilised £24,925 of the available contract value. The new agreement follows a very similar pricing structure, and the service is unable to accurately predict future demand. Based on historical expenditure, it was considered appropriate to maintain the contract ceiling at £24,999.	N/A

25	Pharmacy	SSP-RFQ-RA359076	01/08/26 - 31/07/28 (option to extend for a further 12 months)	Quotation	Servicing and calibration of temperature probes (Pharmacy - IP5)	VQS LTD	£11,900.00	Quotation exercise via Multiquote portal.	N/A
26	Estates	SSP-RFQ-RA359280	21/07/2026 - 14/09/2026	Quotation	Airedale CRAC Unit Companies House	F & T Refrigeration Ltd	£6,847.00	Quotation exercise via Multiquote portal.	N/A
27	Primary care services	SSP-RFQ - RA359570	21/09/2026 - 20/09/2027 (option to extend for a further 12 months)	Quotation	Provision of DST Consumables	Kodak Alaris Limited	£24,999.00	Quotation exercise via Multiquote portal. As part of the procurement process, previous expenditure was reviewed. Spend has varied significantly from year to year: £11.8k in 2024/25, £22.3k in 2025/26, and £8.6k in 2026/27 to date. Given this variability, the contract value was set at a level that provides sufficient flexibility to meet demand.	N/A
28	Estates	SSP-RFQ-RA359845	01/10/2026 - 30/09/2027	Quotation	EICR testing at IP5	PHS compliance limited	£9,100.00	Quotation exercise via Multiquote portal.	N/A
29	Pharmacy	SSP-RFQ-RA360274	01/10/2026 - 30/09/2029	Quotation	Transport vial shields (pots) & recertification of transport cases	Light medical	£10,465.00	Quotation exercise via Multiquote portal.	N/A
30	Estates	SSP-MIN-61580	01/10/2026 - 31/03/2027	Mini competition	IP5 heating system installation	Whitehead Building Services Ltd	£304,973.35	Mini competition via C&VUHB.	N/A

MEETING	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership
DATE	13 October 2026
PREPARED BY	Jonathan Irvine, Director of Procurement, Supply Chain, Logistics, Transport and Laundry Services
PRESENTED BY	Alison Ramsey, Director of Finance and Corporate Services
TITLE OF REPORT	Governance Matters - All Wales Contracting Activity
PURPOSE The aim of this paper is to provide the NWSSP Audit Committee with assurance on the governance, approval and oversight arrangements in place for All Wales contracting activity undertaken by NWSSP Procurement Services on behalf of NHS Wales organisations during the reporting period. The paper also highlights the current position of contracts at briefing, Procurement Outcome Report and extension stages, including associated approval routes and any areas requiring continued monitoring or challenge.	

1. NWSSP PROCUREMENT SERVICES ALL WALES CONTRACTING ACTIVITY

Since the last report to NWSSP Audit Committee, up until 23 September 2026, 14 new contracts are at briefing stage, and 8 have progressed to procurement outcome report stage. In addition, 11 extensions have been utilised. A summary of the activity for the period is set out in **Appendix A**.

"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 A 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 A 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).

2. RECOMMENDATION

- The NWSSP Audit Committee is asked to **NOTE** the All Wales contracting activity outlined in **Appendix A** and the associated approval routes applied during the reporting period.

APPENDIX A - All Wales Contracting Activity (16 June 2026 to 25 September 2026)

The table below provides the current position of the contracting activity during the period in respect of updates on 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
BRIEFINGS						
1.	AW culture media & associated consumables Culture media is a primary consumable used extensively in microbiology across Wales, encompassing both clinical laboratories and food, water, and environmental (FWE) testing laboratories. Its purpose is to provide the optimal conditions required for the growth of microorganisms, enabling their identification. <i>Anticipated contract start: 01/08/2026 – 31/7/2030 (+ 2 year extension).</i>	£8,809,170	09/10/2025	30/07/2026 (POR approval date)	NA AT THIS STAGE	NA AT THIS STAGE
2.	Enteral Feeding Service 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 01/03/2027 – 30/04/2031 (+3 year extension).</i>	£62,113,772	13/10/2025	sent to WG 13/10/2025 awaiting approval	NA AT THIS STAGE	NA AT THIS STAGE
3.	Supply of Wheelchairs, Associated Parts and Accessories 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 6/11/2025 awaiting approval	NA AT THIS STAGE	NA AT THIS STAGE
4.	Provision of Part Time Distance Learning Nursing education (Adult, Child, Mental Health, and Learning Disabilities) 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. <i>Anticipated contract start 01/08/2027 – 31/07/2029 (+3 year extension).</i>	£24,792,480	03/12/2025	sent to WG 04/12/2025 awaiting approval	NA AT THIS STAGE	NA AT THIS STAGE

5.	Ustekinumab 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	15/07/2026	NA AT THIS STAGE	NA AT THIS STAGE
6.	AW Endoscopy consumables To support Endoscopy Units across Wales and promote clinical collaboration and standardisation across services. The NEP have identified standardisation opportunities for the following Endoscopy Consumables: Snares, Forceps, Clips, Needles, Knives and for the following processes: Decontamination Pathways; Procurement Procedures; Capital Expenditure Planning; <i>Anticipated contract start 01/06/2026 to 31/05/2029 (+2 year extension) (delayed, revised start date of 01/11/26).</i>	£30,000,000	06/02/2026	sent to WG 06/02/2026 awaiting approval	NA AT THIS STAGE	NA AT THIS STAGE
7.	Spinal Implants & Consumables Framework Covering all spinal products used across Wales, including consumables, biologics, and implants. This approach ensures continuity of supply, comprehensive coverage, compliance with procurement legislation, flexibility for Health Boards, and clinical choice. <i>Anticipated contract start: 01/07/2026 to 30/06/2030 (delayed, revised start date of 01/11/26).</i>	£20,000,000	03/03/2026	sent to WG 03/03/2026 awaiting approval	NA AT THIS STAGE	NA AT THIS STAGE
8.	All Wales Digital Cellular Pathology Framework Comprises of scanners, image viewing and reporting software, and image storage. Storage will transition from “hot” rapid-access storage to lower cost “cold” storage after a defined period. All elements will be delivered under a single Managed Service Contract (MSC), with one supplier responsible for all subcontracted components and serving as the single point of contact for Health Boards. <i>Anticipated contract start: 01/12/2026 – 30/11/2030 (Framework), 01/01/2027 – 31/12/2033 up to 31/12/2035 (Call off Contract per HB).</i>	£27,000,000	04/03/2026	sent to WG 04/03/2026 awaiting approval	NA AT THIS STAGE	NA AT THIS STAGE
9.	General Medical Consumables The products that sit within the General Medical Consumables category area have a variety of functions and are used widely within the NHS across a range of departments <i>Anticipated contract start – 01/11/2026 – 31/10/2030</i>	£5,496,256	31/03/2026	sent to WG 07/04/2026 awaiting approval	NA AT THIS STAGE	NA AT THIS STAGE

10.	Collection and Disposal of Clinical Waste Management of clinical waste from the point of collection at NHS premises through to disposal. <i>Anticipated contract start – 01/04/2027 – 31/03/2031 (+4 year extension).</i>	£71,829,296	12/05/2026	sent to WG 12/05/2026 awaiting approval	NA AT THIS STAGE	NA AT THIS STAGE
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The following table shows new contracting activity not previously reported to the Committee that has occurred during the period.

Contract Briefing Papers

No	Contract Title	Total Value	Proc Services Director approval	WG approval >£500k
1.	National collaborative framework for younger adults (18+ years) in mental health and learning disabilities care homes & care homes with nursing for NHS Wales Provision of Services by independent providers to adults (18+) in mental health and learning disabilities care homes and care homes with nursing. <i>Anticipated contract start 01/04/27 – 31/03/35</i>	£537,000,000	23/06/2026	02/09/2026
2.	Generic drugs tablets & capsules 2 All products tendered on this contract will be generic and as such will have the potential for competitive bids to be offered, however, the level of competition will vary across the various lines. Where competition is good, savings will be achievable, which should ensure the overall contract value will be lower than the current value shown above for like items. <i>Anticipated contract start 01/02/27 – 31/01/28 (+1-year extension).</i>	£1,960,000	23/06/2026	sent to WG 23/6 awaiting approval
3.	Airway management Consists of items that are required to undertake an array of medical procedures that prevent airway obstruction or asphyxiation. Most commonly the items are used to ventilate the lungs of critically ill patients or those that have been anaesthetised to carry out a procedure. <i>Anticipated contract start 01/10/27 – 30/09/31</i>	£2,971,605	10/08/2026	21/09/2026
4.	Laryngoscope blades and consumables Laryngoscopes are critical tools used by healthcare professionals for visualizing the larynx and facilitating endotracheal intubation, which is essential for airway management in various medical conditions <i>Anticipated contract start 01/09/27 – 31/07/31</i>	£3,824,220	15/07/2026	sent to WG 26/8 awaiting approval
5.	FFP3 masks FFP3 masks are high-grade respiratory protective devices designed to filter airborne particles and provide the highest level of protection under the standard EN 149. They are commonly referred to as Filtering Facepiece Particulate	£20,000,000	21/07/2026	14/09/2026

	respirators and are rated as FFP3, the top tier among FFP classifications. These masks are engineered to fit tightly over the nose, mouth, and chin, creating a secure seal that minimizes leakage. They filter at least 99% of airborne particles, including very fine dust, aerosols, and pathogens, making them suitable for environments with significant contamination risks. <i>Anticipated contract start 01/10/26 – 30/09/30</i>			
6.	Quality control organisms and bottled media (culture media) Culture media is a critical consumable used extensively in microbiology services across Wales, including both clinical laboratories and food, water, and environmental (FWE) testing settings. For the purposes of this procurement, the focus is on bottled media and quality organisms, both of which play essential roles in ensuring accurate microbiological testing and quality assurance processes. <i>Anticipated contract start 01/01/27 – 31/12/31</i>	£2,285,202	27/07/2026	sent to WG 27/7 awaiting approval
7.	Interventional cardiology and radiology consumables The framework supports the procurement of a wide range of consumables products required for interventional procedures. A comprehensive review of expenditure has been undertaken to identify the products currently procured across Wales. Findings show that Cardiology and Radiology consumables are sourced from a broad supplier base, with products ordered from multiple suppliers across Health Boards. <i>Anticipated contract start 01/04/27 – 31/03/31 (+2 year extension).</i>	£192,000,000	10/08/2026	sent to WG 10/8 awaiting approval
8.	All Wales trauma & orthopaedic consumables Trauma & Orthopaedics represents a complex and clinically sensitive category area comprising high-value implantable devices and associated products. Product selection is often influenced by clinical preference and supplier engagement, whilst pricing structures within the market are commonly linked to procedural volumes, market share arrangements, and volume-based discount mechanisms. Consequently, a robust national Framework is required to ensure transparency, consistency, and value for money across NHS Wales. <i>Anticipated contract start 01/02/27 – 31/01/31 (+1-year extension).</i>	£125,000,000	15/07/2026	sent to WG 28/7 awaiting approval
9.	National collaborative framework for the provision of services for adult mental health learning disability / child and adolescent mental health hospitals Provision of services for Adult Mental Health Learning Disability / Child and Adolescent Mental Health Hospitals for all NHS Wales Local Health Boards and the Contracting Authority for the Isle of Man. <i>Anticipated contract start 01/04/27 – 31/03/35</i>	£1,052,852,854	04/08/2026	21/09/2026
10.	AW software assurance reseller agreement (sara) The purpose of the proposed agreement will be to procure a contract for a compliant single reseller for use across all participating NHS Wales organisations. The digital market is fast moving and although many licence requirements will	£80,000,000	10/08/2026	sent to WG 10/8 awaiting approval

	remain constant across the lifetime of the agreement; the agreement will allow for agility to add and remove COTS software as required. <i>Anticipated contract start 01/04/27 – 31/03/29 (+2 year extension).</i>			
11.	Generic drugs injections-infusion All products tendered on this contract will be generic and as such will have the potential for competitive bids to be offered, however, the level of competition will vary across the various lines. Where competition is good, savings will be achievable, which should ensure the overall contract value will be lower than the current value shown above for like items. <i>Anticipated contract start 01/07/27 – 30/06/30 (+1-year extension).</i>	£39,600,000	10/08/2026	02/09/2026
12.	FMS managed services All NHS Wales Health Boards, Trusts and Special Health Authorities, and Hosted Organisations currently use Oracle finance and procurement services as a back-office system. This is underpinned by a supplier managed service contract <i>Anticipated contract start 01/04/28 – 31/03/37</i>	£7,650,000	11/08/2026	awaiting confirmation of internal sign off to sent to WG
13.	Women & child health consumables Provision of a wide range of consumables routinely used within Gynaecology, Sexual Health, Obstetrics, and Special Care Baby Units (SCBU). <i>Anticipated contract start 01/04/27 – 31/03/31</i>	£2,896,399	21/09/2026	sent to WG 21/9 awaiting approval
14.	Digital tail end spend solution A Digital Tail End Spend Solution to capture NHS Wales Health Boards, Trusts and Special Health Authorities (SHA) spend. Currently digital peripherals such as desktop printers, monitors, keyboards, mouse, headsets, webcams, cables etc are being bought annually across Wales. <i>Anticipated contract start 01/11/26 – 31/03/27</i>	£2,500,000	16/09/2026	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	NWSSP Chair Approval
1.	Ustekinumab Ustekinumab is used for multiple indications across gastroenterology, dermatology and rheumatology and is available as a subcutaneous injection and as an intravenous infusion. Patent exclusivity was lost for Ustekinumab in the summer of 2024 with biosimilar products becoming available at reduced prices. <i>Anticipated contract start 01/10/26 – 30/06/28 (+1-year extension).</i>	£6,532,462	22/06/2026	15/07/2026	15/07/2026	15/07/2026
2.	Culture Media & Associated consumables	£6,741,108	01/07/2026	30/07/2026	31/07/2026	31/07/2026

	Comprises of the core materials used to support and sustain biological cultures, including formulated media, supplements, reagents, and single-use items such as vessels, tubing, and sterile handling components. Collectively, these items underpin routine laboratory and manufacturing activities, enabling consistent growth conditions, reliable experimental outcomes, and scalable bioprocess operations. At a strategic level, they represent a critical category of supply that requires clear oversight of specification, sourcing, quality, and continuity to ensure operational resilience and compliance with applicable standards. <i>Anticipated contract start 01/08/26 – 31/07/30 (+2 year extension).</i>					
3.	Material handling equipment lease, hire and maintenance The purpose of the contract is to provide NWSSP Supply Chain, Logistics and Transport with a compliant, structured and demand-led route for the lease, short-term hire and maintenance of Material Handling Equipment across its warehouse network. The contract will support safe and efficient warehouse operations, including goods receipt, storage, picking, loading, dispatch and movement of stock. It will also support equipment standardisation, planned maintenance, improved asset visibility, cost control and continuity of logistics services across NHS Wales <i>Anticipated contract start 17/09/26 – 31/08/29 (+2 year extension).</i>	£1,040,000	01/07/2026	09/09/2026	10/09/2026	14/09/2026
4.	Maintenance of Azurion 7 C20 with Flex Arm including Flexvision Monitor Point of Sale Maintenance agreement for the Azurion 7 C20 with flex arm incl. FlexVision monitor located in Morriston Hospital, Swansea Bay University Health Board. <i>Anticipated contract start 01/01/27 – 31/12/37</i>	£598,407	15/07/2026	NA Direct Award	NA below value	NA below value
5.	Maintenance of Azurion 7 C20 with Flex Arm Located in the Radiology Department Point of Sale Maintenance agreement for the Azurion 7 C20 with flex arm located in Morriston Hospital, Swansea Bay University Health Board. <i>Anticipated contract start 01/01/27 – 31/12/37</i>	£539,099	15/07/2026	NA Direct Award	NA below value	NA below value
6.	Psychosocial substance misuse service parc prison To provide psychosocial interventions to prisoners and children within HMP & YOI Parc Prison. The service provides assessment, stabilisation and assisted withdrawal for people with substance misuse problems. <i>Anticipated contract start 16/09/26 – 15/09/27 (+2 year extension).</i>	£1,938,343	03/08/2026	20/08/2026	24/08/2026	24/08/2026
7.	Managed Service for Medical Locums Supply and management of medical locums <i>Anticipated contract start 01/09/26 – 31/08/27</i>	£767,397	10/08/2026	NA Direct Award	11/08/2026	NA below value

8.	AW continence products Supply and delivery of disposable and washable (reusable) continence products to Secondary Care and Primary Care patients. It should be noted that the contract does not include nor provide for individual assessment of needs, as this is excluded from the contract and is undertaken by Continence Advisors within each of the Health Boards/Trusts. <i>Anticipated contract start 01/09/26 – 26/02/27 (+6 month extension).</i>	£8,483,314	12/08/2026	NA Direct Award	17/08/2026	17/08/2026
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Contract Extensions

No	Contract Title	Total Value	Proc Services Director approval	WG approval >£500k	NWSSP Managing Director approval	NWSSP Chair Approval
1.	Compounded Aseptic Medicines Framework for Aseptically Prepared Systemic Anti-Cancer Treatment to purchase for use by All Wales hospital pharmacy departments. <i>contract start 01/04/24 – 30/06/26 (+2 year extension).</i>	£115,766,645	23/06/2026	original approval applies 8/8/24	23/06/2026	23/06/2026
2.	Professional point of care blood glucose and ketone testing Blood glucose monitoring refers to testing the concentration of glucose in the blood to aid in the management of Diabetes types 1 and 2. Similarly, monitoring the presence of ketones in the blood is also important as high levels can result in complications such as Ketoacidosis. Meters for testing are situated in every ward in acute and community hospitals as well as within the community via district nurses and clinics. <i>contract start 01/12/19 – 30/11/26 (+2 year extension).</i>	£3,457,722	31/07/2026	original approval applies 20/05/19	31/07/2026	31/07/2026
3.	Outsourcing/insourcing of clinical surgical and diagnostic services Supporting Health Boards to achieve the Referral to Treatment (RTT) targets of 26 weeks and/or provide additional capacity to meet service demand in a compliant and timely manner. <i>contract start 01/04/23 – 31/03/27</i>	£50,000,000	14/07/2026	original approval applies 27/02/23	14/07/2026	14/07/2026
4.	Culture Media & Associated consumables Culture media is the main high use consumable used in microbiology across Wales, including both clinical laboratories and food, water, and environment (FWE) testing laboratories. It is designed to provide the optimum growth requirements for microorganisms, to grow and identify them. This can be in the form of plated media (pre-prepared in petri dishes), or liquid media provided in bottles. <i>contract start 01/08/22 – 31/07/26 (+2 year extension).</i>	£4,036,800	07/07/2026	Original approval applies 08/06/22	15/07/2026	15/07/2026

5.	Self-Testing Blood Glucose Blood glucose monitoring refers to testing the concentration of glucose in the blood to aid in the management of Diabetes types 1 and 2. An abnormally low level of blood sugar is referred to as hypoglycaemia and an abnormally high level of blood sugar is referred to as hyperglycaemia. In addition to glucose, testing ketone levels is also a key part of diabetes management as it can prevent the complication of ketoacidosis from occurring. This is often recommended for type 1 diabetic patients, and those who are dependent on insulin. Blood glucose and ketones can be self-monitored by patients themselves to help them understand how well controlled their condition is and to monitor any changes in their condition. <i>contract start 01/06/24 – 31/05/26 (+2 year extension)</i>	£24,083,853	15/07/2026	NA WG Formulary	15/07/2026	15/07/2026
6.	Inventory management system for scan 4 safety Provision of an Inventory Management System, licences, and support to underpin the Scan for Safety Wales Programme. <i>contract start 21/09/21 – 20/09/26 (+3 year extension).</i>	£3,235,005	31/07/2026	NA WG business case	31/07/2026	31/07/2026
7.	Primary Care workforce AW079 The system is a single system which brings the Performers List, All Wales Pharmacy Database, and the Primary Care Workforce Reporting System within NWSSP Primary Care services and Employment Services together as a self service system to record the eligibility of performers and contractors in Wales. The contract also includes the associated licences and service management as part of the contract <i>contract start 01/08/23 – 31/07/26 (+1 year extension).</i>	£1,287,804	31/07/2026	original approval applies 27/06/23	31/07/2026	31/07/2026
8.	Reconditioning of Wheelchairs This contract is for the reconditioning and decontamination of wheelchairs used by the Artificial Limb and Appliance Service in South Wales. Wheelchairs are issued to patients on loan, and when they are returned, they are cleaned, repaired, reconditioned and re-issued instead of new wheelchairs being purchased. <i>contract start 01/02/23 – 31/01/27 (+2 year extension).</i>	£1,668,625	14/08/2026	original approval applies 26/01/23	17/08/2026	17/08/2026
9.	Motor fleet insurance NWSSP HCS The contract provides motor fleet insurance for vehicles owned or leased by NWSSP HCS. <i>contract start 01/12/23 – 30/11/26 (+2 year extension).</i>	£1,281,552	26/08/2026	Original approval applies 14/03/24	26/08/2026	27/08/2026
10.	Wheelchair supply, associated parts and accessories This contract covers the supply of standard and configured wheelchairs, along with associated parts and accessories, to support Posture and Mobility Services across South and North Wales. <i>contract start 01/01/22 – 31/12/26 (+3 month extension.)</i>	£7,030,235	04/09/2026	original approval applies 26/09/22	04/09/2026	04/09/2026

11.	Examination Gloves This contract covers the supply of medical examination gloves for use across NHS Wales. Examination gloves are single-use disposable personal protective equipment (PPE) designed to protect both healthcare workers and patients by reducing the risk of cross-contamination and exposure to blood, bodily fluids, mucous membranes, and non-intact skin. The contract is for the supply of non-sterile nitrile examination gloves, together. <i>contract start 01/10/25 – 31/09/26 (+2 year extension).</i>	£9,930,166	16/09/2026	NA Direct Award	16/09/2026	16/09/2026
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Fighting Fraud

**Safeguarding Every Pound
for Patient Care**

**Fighting Fraud Strategy for NHS Wales
2026 – 2030**



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Foreword

“I am pleased to be able to introduce this second iteration of the Fighting Fraud Strategy, first published in 2019. This strategy reinforces the focus on prevention as Fraud, bribery, and corruption threaten the very resources that keep NHS Wales running. Every pound lost to economic crime is a pound taken away from patient care and therefore this strategy is not just a document—it is a call to action because protecting NHS Wales from economic crime is everyone’s responsibility. The Welsh Government is unequivocal: economic crime against NHS Wales will not be tolerated. It is important to remember that these crimes are not victimless; they undermine trust and steal funding meant for frontline services. Together, we can protect these resources and hold offenders to account.

The approach in NHS Wales is clear:

- *to raise awareness to stop fraud before it starts.*
- *to strengthen controls and systems to prevent it.*
- *to pursue offenders and recover stolen funds for patient care.*

By making best use of intelligence, seeking out innovation and by developing our counter fraud workforce we can stay ahead of evolving risks exploited by criminals. Everyone plays a vital role.

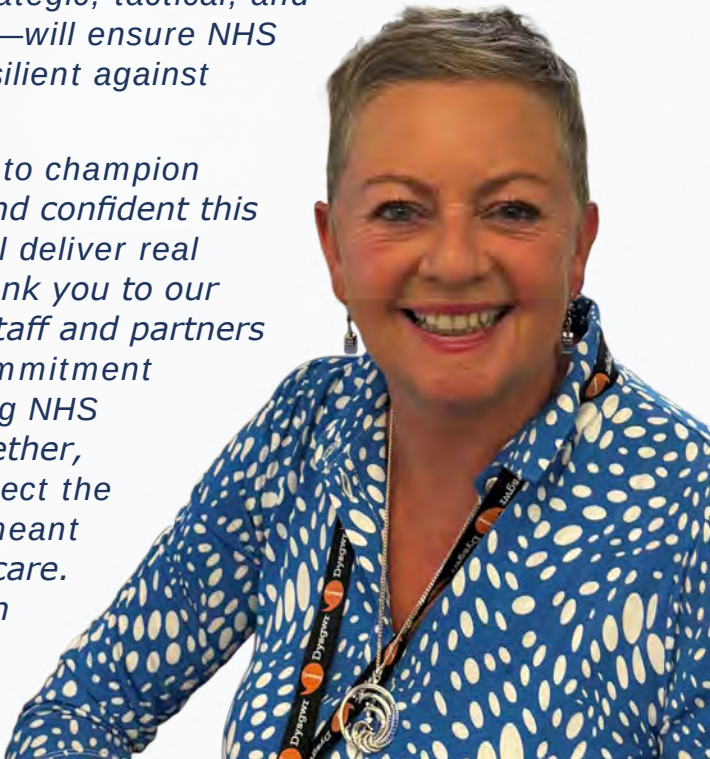
You can make a difference when you:

- **Champion fraud awareness** within your teams and networks.

- **Report concerns promptly—every report matters.**
- **Embed strong controls** in your service area to support prevention.
- **Complete required training and engage with campaigns** to stay informed.
- **Stay vigilant and take proactive action** to reduce the risk of fraud in your area.

Your engagement is vital. A coordinated response which is strategic, tactical, and operational—will ensure NHS Wales is resilient against fraud.

I am proud to champion this work and confident this strategy will deliver real impact. Thank you to our dedicated staff and partners for your commitment to protecting NHS Wales. Together, we can protect the resources meant for patient care. Every action matters. ”





Jacqueline Totterdell
Chief Executive, NHS Wales

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Executive Summary

Fraud, bribery, and corruption are growing threats that divert vital NHS funds, increase costs, and erode public trust. Every pound lost is a pound taken from patient care.



Our Vision

To build a resilient, intelligence-led, and collaborative counter fraud culture across NHS Wales to ensure resources are protected for patient care.

Our Strategy

Our strategy focuses on proactive prevention, rapid detection, and decisive action to safeguard NHS resources.

- Prevent fraud before it happens.
- Detect and investigate swiftly.
- Apply sanctions and recover stolen funds.
- Build expertise and capability across NHS Wales.





How We Will Deliver

- Use intelligence to identify and target fraud risks.
- Raise awareness among staff, patients, and suppliers.
- Act decisively against offenders.
- Invest in staff training, tools, and resources to enhance effectiveness.



In the last five years, NHS Wales has applied 59 sanctions and recovered a total of £3,322,427, returning funds to patient care. Fraud risks are ever evolving—from procurement and contract fraud through to cybercrime—and we must stay ahead.

Fraud is one of the most prevalent crimes in England and Wales, and the National Crime Agency estimates that around 67% of reported fraud is cyber-enabled¹ and the NHS is a prime target. With NHS Wales processing billions of transactions and sensitive data, the stakes have never been higher.

This strategy builds on the previous *Fighting Fraud Strategy (2019)* recognising new and emerging risks. This strategy raises the bar with refreshed objectives and will be underpinned with a delivery plan and measurable indicators. It also aligns with UK-wide counter fraud strategies and Welsh Government priorities.

This strategy is our commitment to safeguarding every pound for patient care. Together, we will make NHS Wales resilient against fraud.

Fraud prevention is everyone's responsibility.

All NHS staff must remain vigilant and report any suspected fraud to their Local Counter Fraud Specialist or NHS Counter Fraud Services Wales.

Strategic Objectives

To protect NHS Wales resources and maintain public trust, we must adopt a proactive and coordinated approach to tackling fraud. Our Strategic Objectives provide the foundation for this work, focusing on prevention, early detection, decisive response, and building the capability needed to stay ahead of evolving risks. By investing in our people, connecting intelligence, and strengthening collaboration with partners across Wales and the UK, we will create a resilient system that protects funding so it can be directed where it matters most—patient care.

Strategic Objective		Description
Prevent		Assess the risk, strengthen systems and controls and promote awareness to stop fraud before it occurs.
Detect		Use data, intelligence and advanced analytics to help prioritise resources and link fraud risks early.
Respond		Investigate thoroughly, recover losses, and apply appropriate sanctions swiftly.
Build Capability		Invest in our people by providing specialist training and equipping counter fraud teams with latest tools and technology.
Collaborate		Foster strong partnerships across NHS Wales, other Welsh public bodies, Welsh Government, and UK agencies such as HMRC and DWP to share intelligence and best practice.

Key Enablers

Delivering our Strategic Objectives requires more than intent—it requires investment in the right tools, skills, and partnerships.

This includes:

- the Welsh Government Directions, which establish the legal framework for the responsibilities and functions of NHS Counter Fraud services across NHS Wales, including requirements for cooperation with partners; and
- the local counter fraud specialists and the national counter fraud service across NHS Wales, whose ongoing and collaborative work -enabled by these Directions - forms a core enabler of effective prevention, detection, and response. Their contribution will be fundamental to delivering the objectives set out below.

To strengthen NHS Wales’ resilience against fraud, we have identified a set of **Key Enablers** that will underpin our approach. These enablers provide the infrastructure, technology, and expertise needed to prevent fraud, detect risks early, respond effectively, and build capability across the system. By aligning each enabler with our objectives, we ensure a clear, coordinated path to success.

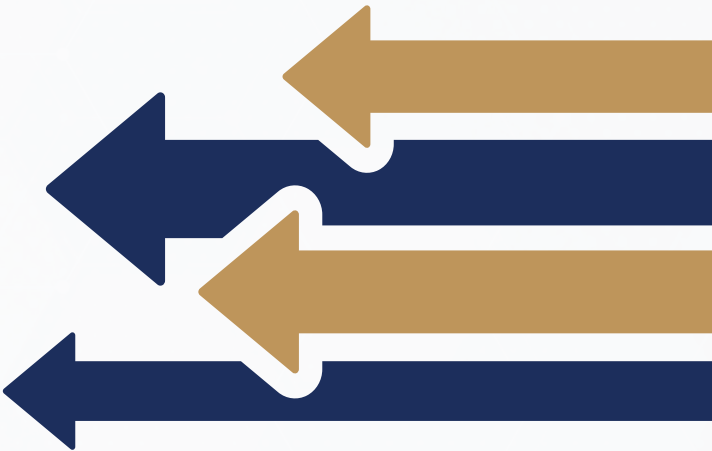
Strategic Objective	Key Enabler	Impact
Prevent 	Functional Standards: Benchmarking & Assurance. Counter Fraud Culture: Led from the top, fostering a proactive, NHS-wide culture that empowers everyone to prevent fraud and manage risk effectively. All NHS employees should complete the e-learning Fraud Awareness training module.	Sets clear benchmarks for counter fraud activity and provides assurance that controls are robust and effective and that standards are being met across NHS Wales. Building a strong anti-fraud culture increases awareness and helps identify fraud risks early. Prevention through good practice is the most effective way to reduce fraud in the NHS.

Strategic Objective	Key Enabler	Impact
Detect 	Encourage all staff and stakeholders to report fraud whenever they have a concern. Collaborative approach to Risk Assessments and use of Data Analytics & AI.	Enables early identification of fraud risks through use of data analytics and AI driven tools to improve intelligence-led decision-making across Wales, enabling a proactive and front-footed response to both existing and emerging threats.
Respond 	Digital Forensics, CLUE System & Proceeds of Crime Act 2002. Investment in investigative resources and training.	Delivers enhanced investigation tools for robust evidence gathering, case management, and recovery of stolen funds.
Build Capability 	Continuous professional development through the Centre for Specialist Learning.	Provides professional development, specialist training, and accreditation to strengthen counter fraud capability and to equip staff with the skills needed to tackle evolving fraud risks.
Collaborate 	Counter Fraud Liaison Group. Counter Fraud Steering Group. Directors of Finance Group.	Promotes operational collaboration, sharing of best practice, and consistency across Health Boards, Special Health Authorities and Trusts.

Priorities for Action

Accountability and progress tracking are central to this strategy. Each Strategic Objective will be monitored against planned actions, with regular reporting to the Counter Fraud Steering Group and Welsh Government. This ensures transparency, drives continuous improvement, and keeps NHS Wales focused on safeguarding resources for patient care.

Together, the following planned actions will create a proactive, coordinated system that safeguards NHS resources and ensures funding is directed to patient care.



Strategic Objective	Description	What will 2030 and beyond look like
Prevent 	To reduce opportunities for fraud before they arise, we will strengthen assurance frameworks and embed fraud risk management across NHS Wales. We will: • implement annual benchmarking reviews against Functional Standards, • develop local and national assurance dashboards, • implement a process for tracking actions and follow up of national proactive exercises. • undertake fraud risk assessments using a consistent and efficient methodology • publish an annual Counter Fraud Assurance Report. These measures will set clear expectations and provide transparency on progress.	Fraud risk management will be embedded into everyday processes, making it a standard part of governance and decision-making rather than a reactive measure. Staff across NHS Wales will have a clear understanding of fraud risks and their role in mitigating them. Local and national dashboards will provide real-time visibility of fraud risk indicators, enabling quick interventions and informed decision-making.

Detect 	Early detection is critical to minimising financial loss and protecting patient care. We will: • deploy advanced data analytics and AI-driven tools to identify anomalies in financial transactions, • integrate fraud risk indicators into core systems, • establish a central data-sharing protocol to enhance intelligence across NHS Wales. Quarterly fraud trend analysis will inform proactive interventions and ensure resources are directed where they are most needed.	Predictive models identify emerging fraud risks before they materialise, enabling pre-emptive action. A secure, NHS Wales-wide data-sharing protocol ensures that intelligence from one health organisation is instantly available to all others. Patterns of fraud detected in one region inform preventive measures everywhere, creating a network effect of protection.
Respond 	When fraud occurs, we must act decisively and recover stolen funds. We will: • work with the NHS CFA to enhance the case management system to improve investigation efficiency, • put in place arrangements for counter fraud specialists to access data analytics expertise, • implement a rapid response protocol in collaboration with national and local Cyber teams for cyber-enabled fraud incidents. Recovery methods and achievements will be monitored to ensure accountability and continuous improvement.	The case management system is fully enhanced, enabling investigators to manage cases seamlessly, track evidence, and collaborate across health organisations in real time. A rapid response protocol is triggered immediately when cyber-enabled fraud is detected—like an emergency response system. NHS Wales publishes transparent recovery data, reinforcing public trust and demonstrating continuous improvement.

Build Capability 	A skilled and knowledgeable workforce is essential to staying ahead of evolving fraud risks. We will: • deliver structured CPD programmes, • introduce career pathways including technician roles and consider secondment opportunities with NHS CFA in areas such as data analytics and digital forensics, • Require all NHS Wales employees to complete the e-learning fraud awareness module. Annual Counter Fraud Conferences will provide opportunities to share best practice and emerging trends.	Counter fraud roles have clear career pathways, including technician-level positions and advanced roles in analytics and digital forensics. The e-learning fraud awareness training is accessible to all NHS Wales employees—from clinical staff to executives. Increased awareness helps to reduce fraud. Annual Counter Fraud Conferences are major events, bringing together experts, health organisations, and other partners to share best practices and emerging trends.
Collaborate 	Fraud prevention and detection require strong partnerships. The Counter Fraud Steering Group will work with Directors of Finance and the Counter Fraud Liaison Group to drive operational collaboration, share intelligence, and promote consistency across Health Boards, Special Health Authorities, and Trusts. We will: • strengthen the sharing of intelligence across Wales, between the four nations and other public bodies including police forces, • publish joint guidance documents, • and establish cross-organisation arrangements, working with the NHSCFA to tackle high-risk areas such as procurement and cybercrime.	Collaboration is no longer ad hoc—it's structured, consistent, and strategic, ensuring alignment across the entire NHS Wales system. Enhanced intelligence sharing across the UK and public bodies enabling real-time access to fraud alerts, case updates, and emerging risk patterns. This shared intelligence helps identify cross-organisational trends early, allowing faster and more coordinated action. NHS Wales publishes standardised guidance documents co-developed by all partners, ensuring consistency in fraud prevention and response.

Key Outcomes by 2030



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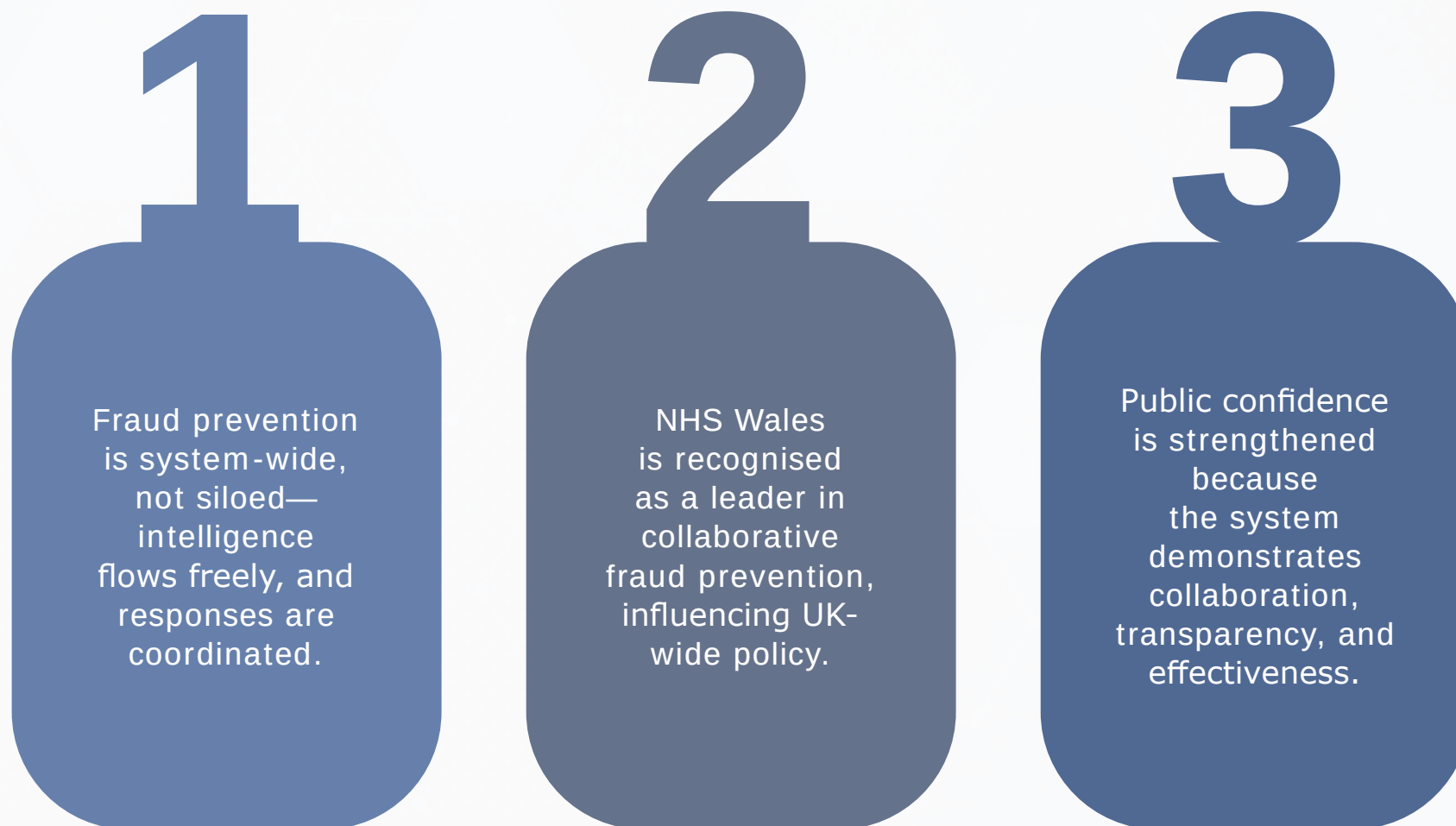
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Staff Responsibility

Fraud prevention is everyone's responsibility.

All NHS staff must remain vigilant and report any suspected fraud to their LCFS or CFSW.

Governance Structure

Strong governance is essential to ensure accountability, consistency, and effectiveness in tackling fraud across NHS Wales. This governance structure provides a clear line of accountability from local services through to national oversight, ensuring NHS Wales remains resilient against fraud risks and focused on protecting resources for patient care.

Counter Fraud Steering Group (CFSG)

The CFSG provides strategic oversight of counter fraud services across NHS Wales and advises Welsh Government on actions and opportunities for improvement.

Meetings: Quarterly

Chair: NWSSP Director of Finance and Corporate Services

Membership:

- Welsh Government representative
- NHS Wales Finance Directors
- Audit Committee Chairs
- NHS Counter Fraud Authority
- Head of Counter Fraud Services Wales
- Chair of the Counter Fraud Liaison Group
- Audit Wales (Observer)

The CFSG ensures alignment with national priorities, reviews performance, and recommends enhancements to strengthen fraud prevention and detection.



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Counter Fraud Liaison Group

Established in 2025, this group brings together Local Counter Fraud Specialists (LCFS) and NHS Counter Fraud Services Wales. Its primary purpose is peer to peer support and to share best practice, promote consistency, and support operational delivery across Health Boards, Special Health Authorities and Trusts.

Members report direct to their respective Director of Finance and can collectively raise common issues and opportunities through the Directors of Finance Group to raise with the Counter Fraud Steering Group. The Chair and Vice Chair also attend the Counter Fraud Steering Group meetings.

Local Governance

Operationally, local counter fraud specialists report to Finance Directors and are monitored by Audit Committees within each NHS body. These Committees review annual work plans, progress reports, and outcomes to ensure robust oversight and accountability.

The Head of Counter Fraud Services Wales provides professional support, direction and strong leadership to the network of local counter fraud specialists within NHS bodies in Wales as well as operational line management of the NHS Counter Fraud Services Wales team. They advise NHS Wales Directors of Finance and Welsh Government officials, and work in close partnership with the NHS Counter Fraud Authority, National Crime Agency, regional police forces, HMRC, and the Department for Work and Pensions.

Quality Assurance

The quality of counter fraud services within NHS Wales is assessed against the Government Functional Standards 013 Counter Fraud, facilitated by the NHS Counter Fraud Authority (NHSCFA) and adopted across NHS Wales.

These standards ensure that measures to prevent, detect, and respond to fraud, bribery, and corruption are implemented in line with the Cabinet Secretary for Health and Social Services' Directions and the Service Level Agreement between Welsh Government and the NHSCFA.

Purpose of the Standards

The Functional Standards provide a consistent framework to:

- Embed robust counter fraud controls across NHS Wales.
- Ensure compliance with statutory and contractual obligations.
- Deliver transparency and accountability in fraud prevention and detection.



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Quality Assurance Programme

The programme comprises **two core processes**:

1. Assurance

- Each NHS organisation completes an annual self-review against the Functional Standards.
- Results are reported to the NHS organisation's Audit Committee and submitted to the NHSCFA for analysis and thereafter to the UK Government.
- This process ensures compliance, highlights areas for improvement, and supports continuous development.

2. Assessment

- The NHSCFA Quality and Compliance team conducts independent assessments.
- Using the Self-Review Tool, supporting evidence, and inspection procedures, the team evaluates:
 - **Counter fraud resources.**
 - **Performance against standards.**
 - **Effectiveness of implemented controls.**
- Any recommended improvements should be addressed promptly, to maintain high standards and strengthen capability.

Governance Reviews

In addition to above Quality Assurance Programme the Counter Fraud Service Wales (CFSW) team undergoes a cyclical governance assurance review conducted by the NHSCFA, ensuring alignment with national standards and best practice.



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Local Counter Fraud Specialists

The Welsh Government Directions on Counter Fraud require every Health Body to appoint qualified Local Counter Fraud Specialists (LCFS), accredited by the Counter Fraud Professional Accreditation Board or equivalent. There are 23.38 whole time equivalent (WTE) LCFS staff in Wales, all directly employed by NHS bodies.

LCFS act as the primary point of contact for all economic crime concerns within their organisation. They agree annual work plans with their Health Body, balancing proactive activities (fraud awareness, risk assessment and detection) and reactive work (investigations), aligned to the Fraud, Bribery and Corruption Standards for NHS Bodies (Wales).

NHS Counter Fraud Services Wales (CFSW)

The NHS Counter Fraud Service Wales is an independent team funded by Welsh Government and employed by the NHS Wales Shared Services Partnership (NWSSP) hosted by Velindre University NHS Trust. It provides a specialist independent investigation resource to all health bodies in Wales and provides operational oversight on all counter fraud activities in NHS Wales, to ensure compliance with the Welsh Government Directions.

CFSW serves as the professional and strategic lead for NHS Wales on proactive and investigative counter fraud matters, promoting a consistent, high quality approach across health bodies in line with relevant legislation. Its experienced, accredited investigators manage large and complex economic crime cases, provide specialist guidance to the LCFS network, and are authorised to exercise financial investigation powers under the Proceeds of Crime Act 2002.

Specialist Support from NHS Counter Fraud Authority (NHSCFA)

Under a Section 83 Government of Wales Act 2006 arrangement, NHSCFA provides specialist operational support services to NHS Wales, including Forensic Computing and Specialist Dental Services, funded via an annual Service Level Agreement with Welsh Government.

Other Key NHS Wales Functions Supporting Counter Fraud

- **Primary Care Services (PCS):** The Post Payment Verification (PPV) team check claims in General Medical, Ophthalmic, and Pharmacy services. Dental checks are delivered via NHS England Business Services Authority. These checks ensure claims are accurate and services meet NHS specifications. Any concerns are referred to LCFS or CFSW under an Information Sharing Protocol.
- **Audit & Assurance:** NWSSP Audit & Assurance provides internal audit services to all NHS bodies. While not directly responsible for detecting fraud, their work highlights control weaknesses and potential breaches. They collaborate with LCFS under an Information Sharing Protocol.
- **Auditor General for Wales:** External audits may uncover system weaknesses or fraud indicators. Regular liaison occurs between auditors, NHS bodies, Welsh Government and CFSW to address concerns.
- **National Fraud Initiative (NFI):** Led by the Auditor General under statutory powers, NFI matches data across public bodies every two years to identify anomalies. Since inception, NFI has uncovered £56.5M in fraud and overpayments across Wales, including £7.1M in the latest exercise.



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Reporting Fraud

Report NHS fraud securely and confidentially by using the [**NHS Counter Fraud Authority online reporting tool**](#) or by calling our free phone line on 0800 028 40 60.

Contact Details

NHS Counter Fraud Service Wales

1st Floor

Block B

Mamhilad House

Mamhilad Park Estate

Pontypool

NP4 0YP



MEETING	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership
DATE	13 October 2026
PREPARED BY	James Quance, Assistant Director of Corporate Services
PRESENTED BY	James Quance, Assistant Director of Corporate Services
RESPONSIBLE HEAD OF SERVICE	Alison Ramsey, Director of Finance and Corporate Services
TITLE OF REPORT	NWSSP Corporate Risk Register
PURPOSE 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 24 September 2026 and does not include any updates received after this time.</i>	

1. INTRODUCTION

Since the Audit Committee meeting on 7 July 2026, 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	October 2026
Red Risk	8
Amber Risk	7
Yellow Risk	1
Green Risk	0

Total	16
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Red-rated Risks

There are currently eight red-rated risks recorded within the 'Risks for Action' category of the NWSSP Corporate Risk Register. A summary of the current red-rated risks is provided below:

1. The threat of a successful cyber-attack resulting in potential loss of access to systems and/or sensitive data, with consequential impacts on service delivery (A1);
2. The risk of disruption to the supply of pharmaceuticals as a result of external factors, leading to significant restrictions in provision (A3a);
3. The risk to patient services should the planned development of the Radiopharmacy and TrAMS hub be unable to progress due to funding or planning constraints (A8);
4. Workforce shortages across Pharmacy Services, including the risk that there may be insufficient trained staff to support the simultaneous operation of legacy services and validation of new hubs. This may impact TrAMS service provision and the continued delivery of legacy services within Health Boards and Trusts during the transition phase and beyond TrAMS go-live (A11);
5. The sustained shortage of trained pharmacy staff across NHS Wales, which may affect the ability of the South-East Hub aseptic unit to recruit and retain the workforce required to operate at planned capacity once fully live (A12);
6. Workforce capacity, capability and transition challenges arising from the Future Workforce Solution programme, combined with funding uncertainty, programme delays and unclear workforce requirements, may reduce organisational resilience and hinder the delivery of safe, effective and sustainable services (A13);
7. Uncertainty regarding programme governance, funding, milestones and delivery may reduce confidence and hinder workforce planning (A14);
8. The reputational risk to NWSSP arising from forecast accuracy in respect of the Welsh Risk Pool (A15).

Newly Escalated Risks

Since the last meeting, no risks have been escalated to the NWSSP Corporate Risk Register.

De-escalated risks

There are two risks to report in this category. Former Risk A5 relating to the Covid Inquiry has been moved to the closed section following the publication of the Module 5 report, as the risk has now passed and all follow up work will be

managed under Risk A2. Also Risk A15 relating to the student streamlining scheme reduced from an amber (12) rating to a yellow (6) rating, following the closure of the scheme and communication of next steps to unsuccessful graduates. Given the reduced risk level, the risk has been transferred to the monitoring section found at M5 and it will be considered for closure in due course.

Risk Trends

Since the previous meeting, there have been several material changes to the overall risk profiles. Risks A11 and A15, which were previously increasing, have now stabilised, with no change to their current risk ratings. Risk A16 has reduced from a score of 9 to 6 and is now operating within its target risk level (yellow). Risk A12 has also decreased and has been assessed as stable; this risk relates to the sustained shortage of trained pharmacy staff across NHS Wales and the potential impact on the South East Hub Aseptic Unit's ability to recruit and retain the workforce required to operate effectively.

Risks at Target

At present, five Risks for Action are at their target risk level.

Since the last meeting in July 2026, one target date has been revised and one risk has achieved its target risk level. Details are set out below:

- Risk A8 – The target date has been extended from 31 July 2026 to 31 October 2026 to allow the Welsh Government sufficient time to review the South East Hub Full Business Case (FBC), submitted on 4 August 2026, and determine the funding position for the TrAMS Hub Service. This is the second extension to the target date, which was previously extended from 31 March 2026 to 31 July 2026.
- Risk A16 - Achieved its target risk score of 6 (Yellow) within the target date and is therefore considered to be at target.

Several risks for action have transitioned to business-as-usual arrangements, with strong mitigations and controls in place to manage the associated risks.

Numbering Convention or Risks

Going forward, the numbering convention for risks will change. As previously requested by the Committee, the Corporate Governance Team is implementing trend analysis for long term risks to support the assessment of control effectiveness over time. To facilitate this approach, each risk will retain its assigned reference number throughout its lifecycle. This will enable the consistent tracking and monitoring of trends over time. This approach is demonstrated within the register following the transfer of Risk A5 to the closed section.

3. RISKS FOR MONITORING

Since the last meeting, one risk has been transferred from the 'Risks for Action' section to the 'Monitoring Risks' section. This relates to M5, concerning the reputational risk associated with the Student Streamlining Scheme, which is currently scored 6 (yellow).

As the risk has achieved its target score, it will be considered appropriate for continued monitoring and may be suitable for transfer to the 'Closed Risks' section in due course, subject to confirmation that the risk remains within tolerance and no further mitigating actions are required.

Risk Trend

Since the previous meeting, there have been no material changes to overall risk trends within the Risks for Monitoring section.

There are **five** risks currently retained on the NWSSP Corporate Risk Register for monitoring, these are set out below:

Current Risk Rating	October 2026
Red Risk	0
Amber Risk	2
Yellow Risk	3
Green Risk	0
Total	5

4. RECOMMENDATION

- The NWSSP Audit Committee is asked to **NOTE** the update to the NWSSP Corporate Risk Register and discuss the changes applied and commentary regarding risk trends.

NWSSP Corporate Risk Register

Ref	Date Risk Added	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				
Risks for Action													
A1	April 2019	If NWSSP does not maintain an effective and continually improving cyber security control environment (including cyber hygiene, vulnerability management, monitoring and incident response), then there is an increased likelihood of a successful cyber attack impacting NWSSP systems and services, resulting in loss of confidentiality, integrity and availability of critical data and national systems, disruption to essential NHS Wales services, regulatory penalties, financial loss, and reputational damage.	5	5	25	Security Information and Event Management (SIEM) Monitoring: provides real-time visibility of security events across NWSSP systems, enabling early detection and response to potential cyber threats. M365 Enhanced Security Controls: strengthen identity, access management and threat protection across core productivity services, reducing the risk of compromise and data exfiltration. Operating System Patching: ensures timely remediation of known vulnerabilities, reducing the exposure window to widely exploited threats. Vulnerability Management: identifies, assesses and prioritises security weaknesses across the environment, enabling targeted remediation and reduction of attack surface. Cyber Assessment Framework (CAF) Baseline Assessment: provides a structured view of current cyber maturity and control effectiveness, informing prioritised improvement planning.	3	5	15	CAF Remediation Programme Delivery: implements prioritised improvements across all CAF domains to strengthen overall cyber resilience and control maturity, including: Access logs for NWSSP tested successfully, and to be progressed to completion Vulnerability Remediation: addresses identified vulnerabilities in line with risk prioritisation, reducing exploitable weaknesses across systems and services. Business Impact Assessments (BIA): defines critical services, dependencies and recovery requirements, improving organisational resilience and incident response planning. Incident response workshops are scheduled for 09/2026	CAF Remediation Planning: a structured remediation plan has been developed, aligned to CAF domains, providing a clear roadmap for improving cyber control maturity. Service catalogue being released w/c 22/06/2026 Oracle Cloud and Cleric logs being passed to the SIEM Active Control Improvements: delivery of vulnerability management, SIEM enhancement, patching and resilience activities is underway to reduce risk exposure and strengthen operational controls, including: Performance Monitoring and Reporting: cyber KPIs have been defined and will be reported through SLG governance, providing regular oversight of control effectiveness and risk position. Assurance and External Engagement: ongoing engagement with Heads of Cyber Security sub-group and the National Cyber Resilience Unit continues to provide external challenge, alignment with national expectations, and independent assurance of progress.	➡	31/12/2026
		Strategic Objective - Service Development							Risk Lead: Director of Planning, Performance and Informatics				
A2	May 2024	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	Training sessions on the Chemical Biological Radiological and Nuclear (CBRN) equipment and processes needs to be completed with HCS staff and an exercise testing the distribution and handling of drugs is required in conjunction with the Pharmacy Business Continuity Lead, NWSSP Pharmacy unit of NWSSP and HBs. This will be planned and executed following the completion of pharmacy works on the Radiopharmacy unit as there is currently no capacity to run the exercise. NWSSP have requested that HBs collate and forward their Highly Contagious Infectious Disease (HCID) stock requirements for their training programmes to ensure that demand can be met, and that NWSSP are assured that if the equipment is procured that HBs will requisition it appropriately and not increase stock holding risks to NWSSP. The planning and exercising of internal plans will be highlighted in the programmed Business Continuity Compliance Reviews. In addition NWSSP will be engaged in the Exercise Programme of the NHS P&I, which will test plans against the NHS Wales Health Risk Register.	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. NWSSP participated in the NHS P&I debrief and has received, commented upon and responded to the draft debrief. A newly named audit programme now called Compliance and Support Review has commenced which will further support managers to achieve enhanced compliance of requirements of good BCMC practice aligned to ISO 22301 along with continued training, development and excersice. PPE stock is now nearing achievement of the agreed WG levels. There are no actions for NWSSP from the Modules of the Covid Inquiry to date that need specific actions. NWSSP will continue to ensure preparedness through engagement with the NHS P&I and exercising with HBs. Highly Contagious Infectious Disease (HCID) equipment has been distributed to HBs. NWSSP have are working with WG and PHW to ensure that the future demand and procurement of replacement HCID equipment is clear and HBs informed of the process. NWSSP have responded to a demand for additional HCID equipment as part of the Hantavirus response by BCUHB and successfully managed redistribution of equipment to ensure potential replenishment could meet set timescales.	➡	At target
		Strategic Objective - Services							Risk Lead: Director of Planning, Performance and Informatics				
A3a	May 2025	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. No change to the stated position as at 26.05.26. Agreed actions, insofar as they are within the control of NWSSP, as they relate to contract management and stockpile remain as stated within the existing controls and mitigations.	➡	30/09/2026
		Strategic Objectives - Services							Risk Lead: Director of Procurement, Supply Chain, Logistics, Transport and Laundry Services and Director of Pharmacy Technical Services				

Ref	Date Risk Added	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	May 2024	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 and implementation 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. Leadership of national / joint SDP initiatives. 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.	A new reporting arrangement and format has been developed for use with the updated SDP for the Decarbonisation and Adaptation workstreams. 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 engaged with delivery 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.	➡	31/12/2026
		Strategic Objective - Service Development									Risk Lead: Director of Specialist Estates Services		
A4b	May 2024	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	Progression of activities listed within the 2025 SDP. Work is being done by the NWSSP Decarbonisation & Adaptation Delivery Group to target deliverable amounts for investment within the current environment and to continue research into potential wider funding sources. A new Decarbonisation Action Plan will be developed in the coming months with estimated costs for inclusion in the 27/28 IMTP update. Following on from Risk Assessments in 2025, Adaptation Option appraisals and associated costs are being progressed and proposals will be submitted to WG by Dec 2026 (and inclusion of costs within the IMTP as appropriate). Progress on Decarbonisation Training in NWSSP to be monitored. Introduction of deep dive assurance exercises on project reports.	The following schemes have been funded through the WG TEF Programme 25/26 - 26/27. a) Denbigh Stores RM PV and infra-red heating: Completed Mar 26. b) Matrix House EV Charging & Infrastructure Upgrade: Completed Mar 26. c) Waste Water Heat Reclaim Systems (GV,CV&YGC laundries): Completed Feb 26. It is anticipated that details of the 2027/28-2028/29 TEF Programme will be released in the coming months. Work continues on oversheeting the roof at IP5 and should complete in July 2026. A professional design team is being appointed to examine the feasibility and cost of incremental roof mounted PV development. NWSSP CAP team are progressing with delivery and oversight of the NWSSP obligations as listed in the SDP. Two deep dive assurance exercises have been held in recent weeks to test reporting - this has led to some revisions and also determination of points at which some projects (reliant on external factors) should be escalated if anticipated approvals etc have not been secured. The NWSSP Climate Adaptation risk assessment was completed in December 2025 and following Programme Board and SLT approval was issued to WG. The D&A Delivery Group are leading a process of option generation and appraisal so as to have investment proposals ready for the Autumn IMTP planning round. Progress on implementation of Decarbonisation Training is being monitored as appropriate. We are preparing submission of a funding bid for Denbigh EV chargers, with a 10% contribution required from NWSSP for delivery in 2026/27. We await an update in October of any TEF slippage for decarbonisation that we could bid for and the Capital Prioritisation Group is working to ensure business cases are prepared and ready to deliver if additional year end slippage monies become available.	➡	31/12/2026
		Strategic Objective - Service Development									Risk Lead: Director of Specialist Estates Services		
A6	September 2023	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 2026-2029 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	All savings plans have been identified to meet the IMTP target requirement and are on track to be achieved. At the end of June 2026, NWSSP reported a surplus of £1.104m which will either be used to fund pressures within NWSSP, be reinvested within NWSSP and/or distributed to NHS Wales/WG	The IMTP for 2026-2029 was submitted to Welsh Government before 31 March 2026 and we await a response. Reporting to SLG has commenced on progress to recurrently identify savings to reduce vacancy/turnover factors that have been budget set. Directors have also been tasked with reviewing establishments and to identify vacancies that can be recurrently removed to ensure additional savings can be generated to fund additional investments internally or provide additional savings to NHS Wales.We are progressing work on our Opportunities Pipeline which was presented to the Shared Services Partnership Committee on 16th July. Opportunities are being progressed in two categories: short- to medium-term efficiencies, including automation, process redesign and expansion of existing NWSSP services; and longer-term new service opportunities. SSPC agreed to progress discovery and design work. A review of the 20 opportunities has since assessed their status, project support requirements and alignment with current or future IMTP objectives. The review confirmed that six opportunities are progressing through Programme, Project and Service Improvement frameworks; seven are already reflected in the IMTP; four partly align to existing priorities; sixteen remain pre-delivery, with SBARs and/or business cases in development; and four are in delivery. Progress against the opportunities pipeline will continue to be monitored and reported through established governance arrangements, including the quarterly IMTP progress reports and the Transformation Management Office's bi-monthly reporting cycle. This will help ensure visibility of delivery progress, alignment with strategic priorities, and timely escalation of any issues or dependencies.	➡	At Target
		Strategic Objective - Services									Risk Lead: Director of Finance and Corporate Services		
A7	June 2024	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. Assurance maps updated for all Divisions. Internal audit programme will now	3	4	12	Development of Register of all regulatory requirements is nearing completion. Hosting assurance mapping is being undertaken as part of the implementation of the Welsh Government Accountability and Governance review which will inform the development of assurance arrangements further in NWSSP.	Register or regulatory requirements and Hosting assurance mapping due to be completed in the next quarter. Reviews to support the Annual Governance Statement and other annual reports produced for the 2025-26 financial year do not identify areas for concern regarding compliance and the Managing Director has provided the annual declaration of compliance to the Trust for hosting assurance. Radiopharmacy go live will be supported by reporting of arrangements for compliance with licensing and permit requirements for assurance.	➡	30/09/2026
		Strategic Objective - Services									Risk Lead: Responsible Directors		

Ref	Date Risk Added	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				
A8	March 2024	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.	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	Further monitoring required to ensure funding for the SE Hub is awarded. Work will continue to scale the North and Souyth West Hub projects accordingly.	11/08/26 Following successful approvals at South East Public and Trust Boards, the South East Hub Full Business Case was submitted to Welsh Government on 04 August 2026 for scrutiny, this will determine any funding limitations to the TrAMs hub service. Construction of the South East Radiopharmacy facility is complete, with all equipment successfully installed. Qualification activities and NWSSP commissioning remain underway, with increasing focus on system validation and operational readiness. Following extensive testing across the facility, fluctuations in pressure balancing have now been resolved, ensuring full compliance with regulatory standards and long-term operational resilience. Some delay has been experienced to the commissioning timeline due to fluctuating pressures alongside the hot weather conditions, which is now resolved. North and South West projects have been mobilised in February 2026, with dedicated Project teams to further reduce the risk of poor hub service progression.	➡	31/10/2026
		Strategic Objective - Services									Risk Lead: Director of Pharmacy Technical Services		
A9	March 2024	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.	5	5	25	Head of Emergency Preparedness and Planning and a Business Continuity Co-ordinator post in place. Network of Business Continuity Champions. Business Continuity Plan and Impact. 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. Directorate Action Cards were appropriate are being utilised. Internal Compliance Review and Support Programme in place to identify opportunities for improvement at departmental level leading to organisational risk management improvement. BCP App available and SLG What's app available and has been tested through incident escalation in 2025/26. A training programme is in place to provide training to managers in: Major Incident and Business Continuity Response, Business Continuity Management, Major Incident and Business Continuity Loggist and Incident/Exercise Debriefing. A number of departments have tested their plans during 2025/26 a total of 20 exercises have been carried out since May 2025. A lessons learned log is now in place to highlight incident and exercise learning outcomes - reported to the SLG. 14 Incidents reported to date. There is a generic risk register for potential risk impact from risks on national risk registers to NWSSP. This along with the training and exercise programme that is being developed with the NHS P&I will ensure that NWSSP is part of National Testing of plans for registered risks. In addition NWSSP internal exercises.	2	5	10	Implemented recommendations from Internal Audit Report (30 June 2024) have been largely completed. 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. Business Impact assessment workshops have been delivered to Business Continuity Champions. Mass Causalities Management Report was presented to SLG in November 2025. Impact analysis of Martyns Law presented to SLG In 2025 and planned programme of Departmental BCM Compliance and support visits commences in July 2026 which will further enhance the compliance of departments to the requirements of good BCMS practice aligned to ISO22301 along with continued training and development and exercising. Implementations of the recommendations from Internal Audit Report (30 June 2024) has been largely completed: 1.1. A new BIA process and guidance is in place. 1.2 Pharmacy are in the process of new BCPs. 1.3 NWSSP HCS & Supply chain have an effective On Call Handbook detailing BCP responses. 2.1 Dedicated posts are now in place. 3.1 There is now an expectation and support for regular testing of departmental BCPs. In addition to this the NWSSP are overseen by the NHS P&I Team within who's remit is the training and exercising of Welsh Health Plans. Departments who have not completed a BCP test within a 12 period will be picked up in the compliance reviews and regular monitoring of departmental activity via the BC Champions Group. 4.1. All SLG members except one newly appointed role have completed the Major Incident and Business Continuity Response Course which covers and exceeds the aspects of the Introduction To Emergencies on line learning. BC Champions and Tactical Leads are now being targeted for training and development. 5.1 The engagement of the NWSSP Communications Team and individual stakeholder contact and communications are covered in the new BCP templates. A cyber Incident Management Plan is being reviewed and developed by the Cyber Team, this will have escalation and response processes clearly guiding managers and staff in the correct processes to carryout in the case of ICT failure or cyber attack.	➡	At target
		Strategic Objective: Services									Risk Lead: Director of Planning, Performance and Informatics		
A10	April 2024	There is a risk that there is insufficient capital funding to support the development of services and delivery of the IMTP and Ministerial priorities.	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 which we are continuing into 2026-27.	NWSSP Capital Prioritisation Group (CPG) will continue to refine the internal arrangements. The Capital Monitoring Financial Control Procedure (FCP 4) was approved by NWSSP Audit Committee in May 2025 to support larger capital schemes and an updated version of this is planned for submission to the October Audit Committee for approval along with the rewritten FCP3 for Capital Investment. 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. We submitted funding requests for estates and digital backlog schemes to WG in June 2026 and are also seeking TEF slippage monies if available. WG confirmed on 13th August their intention to approve funding of £0.645m for backlog bids in 2026/27 against the £1.623m funding requested. WG have confirmed they intend to again fix Capital Expenditure Limits by the end of October 26 and have requested submissions of schemes that can be delivered in 2026/27 if slippage funds are available.	➡	At Target
		Strategic Objective - Service Development									Risk Lead: Director of Finance and Corporate Services		
A11	Split in June 2026	Due to nationwide shortages of staff across pharmacy, it is possible there will be insufficient trained staff to complete simultaneous operation of legacy service and validation of new hubs. Potentially impacting both TrAMs service provision and legacy services continuing within Health Boards and Trust during transition phase and ongoing beyond TrAMs go-live.	5	5	25	Existing mitigations centre on proactive workforce expansion, accelerated training and skills uplift, and structured transition planning. This includes funded training programmes, recruitment of additional staff to support double running, phased deployment (new staff prior to transfers), and formal TUPE-based workforce planning. Further controls include development of validation plans with QA leads, alignment of staffing with build timelines, and programme phasing to reduce peak workforce pressure. Collectively, these measures are intended to increase workforce supply, capability, and resilience to support both legacy services and hub validation during transition.	5	4	20	Continue to scale workforce capacity through sustained training and skills development, finalise and implement the transition plan (including phased deployment of new and transferring staff), progress the next organisational change plan to enable recruitment and headroom, and complete QA-led validation planning to support compliant double running, with ongoing national workforce engagement and alignment to programme timelines to maintain service continuity.	11/08/26 Decommissioning planning with South East Organisations has intensified, with an emphasis on coordinated workforce planning, to ensure there is minimal risk to current arrangements and future TrAMs operations. In addition, service readiness documents are being developed and shared with organisations to ensure proactive steps are being taken to align workforce planning wherever possible. 20/04/26 Workforce principles agreed by NHS Wales organisations to support staff transition and workforce planning.	➡	30/09/2026
		Escalated Divisional Risk *RISKS SPLIT INTO TWO AS PREVIOUSLY									Risk Lead: Director of Pharmacy Technical Services		

Ref	Date Risk Added	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				
A12	Split in June 2026	Due to a sustained shortage of trained pharmacy staff across NHS Wales, the SE Hub aseptic unit may be unable to recruit and retain the workforce required to operate at its planned capacity once fully live, resulting in a widening gap between the staffing available and the staffing needed for safe, compliant production. This could lead to failure to meet licensing requirements, reduced production throughput, and interruptions to product availability for patients and services.	5	5	25	Existing controls focus on increasing workforce supply, capability and resilience through coordinated national workforce planning. This includes funded recruitment and training programmes, delivery of skills uplift initiatives, and implementation of a centralised workforce model designed to account for demand, leave and training requirements. Workforce Principles (including TUPE arrangements) underpin staff transfer and retention, supported by ongoing engagement and consultation. Capacity risk is further mitigated through phased programme delivery, resource mapping and alignment with build timelines, alongside development of QA-led validation plans. Collectively, these measures aim to ensure sufficient trained staff are available to operate the SE Hub safely and in compliance with licensing requirements.	4	4	16	Further action is required to implement a coordinated national workforce plan to improve recruitment, retention and skill mix; optimise the regional operating model and maximise cross Wales capacity utilisation; strengthen TUPE and transition arrangements to secure workforce supply to the SE Hub; and maintain robust QA, audit and contingency arrangements (including outsourcing and demand prioritisation) to ensure regulatory compliance and continuity of patient supply during periods of workforce constraint.	11/08/26 Staff engagement sessions continue across NHS Wales to minimise the risk to those currently in NHS Employment leaving the service. Training pathways for new recruits continue to form an integral part of the Workforce Project Plan. 20/04/26 Workforce principles agreed by NHS Wales organisations to support staff transition and workforce planning.	➡	30/09/2026
		Escalated Divisional Risk *RISKS SPLIT INTO TWO AS PREVIOUSLY AGREED WITH SENIOR LEADERSHIP GROUP*								Risk Lead: Director of Pharmacy Technical Services			
A13	Split in June 2026	There is a risk that workforce capacity, capability, and transitional impacts arising from the Future Workforce Solutions Programme adversely affects the organisation's ability to deliver safe, effective and sustainable services. This is compounded by ongoing funding uncertainty, delays within the national programme, and lack of clarity regarding workforce requirements, which may impact workforce planning, service resilience, and delivery of core operational and transactional services.	5	5	25	The Full Business Case (FBC), informed by the preferred bidder, includes provision for the resource required by each user organisation to prepare for and support transition to the Future Workforce Solution (FWS). This assumes up to two additional Agenda for Change Band 8a full-time equivalent (FTE) resources per organisation, for a defined period, reflecting organisational size and implementation complexity, to support local project and change management activity. The total allocation for Wales £86k p.a. Workforce planning processes in place to assess capacity and capability requirements Operational performance monitored through governance and escalation routes	4	5	20	Seek and document clarity from the national programme on workforce requirements, including scale, timing, and impact on Employment Services and transactional services. Confirm sufficiency and allocation of funding for NHS Wales to support required workforce capacity. Clearly define and monitor escalation triggers (e.g. funding slippage, lack of documentation, programme delays) and ensure these are formally recorded, noting thresholds have been reached. Strengthen workforce modelling and scenario planning to quantify service impact and identify mitigation requirements. Align workforce assumptions and plans with updated national programme milestones as clarity improves.	Workforce assumptions were established through the Full Business Case (FBC), equating to £86k p.a for Wales. Agreement has been secured via Workforce Directors (WODs), the All Wales Steering Group and SSPC to establish a central transformation team within NWSSP. This team will support a safe transition and ensure the availability of skilled implementation capability. Funding is confirmed through to the completion stages C3 and C4 including handover to Hypercare. A separate case has been made for resource to support Employment Services, MWSSP. Work is underway to map resource requirements against current team capacity with the aim of identifying the scale of the recruitment effort required. NWSSP along side NHSBSA and consortium partners is working with early adopter organisations on Foundational Readiness. This includes supporting the completion of a defined set of readiness activities such as demonstrating Board-level commitment. Successful completion of the scoping document enabled four organisations to formally enter the Early Adopter stage in July 2026. Phase II of Foundational Readiness commences August 2026 and runs to 13 November 2026. Four critical roles identified and are due to be advertised.	➡	At Target April 2026 to support Early Adopter Organisations Programme completion date 2030. Interim target milestones TBC
		Strategic Objective: Services *RISKS SPLIT INTO TWO AS PREVIOUSLY AGREED WITH SENIOR LEADERSHIP GROUP*								Risk Lead: Director of People, Organisational Development and Employment Services			
A14	Split in June 2026	There is a risk that there is insufficient assurance and confidence in the delivery of the national Future Workforce Solutions Programme, including its governance, progress, and ability to realise intended outcomes, which may impact the organisation's ability to plan effectively and achieve its strategic workforce objectives. This is compounded by ongoing funding uncertainty, delays within the national programme, and a lack of clarity regarding contract management and associated funding arrangements from Welsh Government, which may impact financial planning, delivery readiness, and decision-making.	5	5	25	NWSSP is represented on the Future Workforce Solutions Transformation Programme Board, CEO Board, and Advisory Board, providing oversight and early visibility of emerging risks and required responses. Regular engagement is in place with NHSBSA Senior Leadership Team, alongside ongoing liaison with Welsh Government, including via Joint Executive Team (JET) meetings. The programme is reflected within the IMTP and subject to scrutiny through the quarterly performance review process. A Wales Steering Group has been established, with governance routed through SSPC, Workforce Organisational Development (WOD) groups, and Directors of Finance (DoFs).	4	5	20	Seek and document formal clarification from Welsh Government on contract management responsibilities and funding arrangements. Clearly define and maintain escalation triggers (including funding slippage, lack of programme documentation, and delivery delays) and ensure these are actively monitored and formally recorded. Formally document and escalate NWSSP concerns in writing to NHSBSA regarding funding delays, lack of clarity, and missing programme documentation, copying Welsh Government colleagues. Strengthen assurance reporting from the national programme, including clarity on milestones, delivery progress, benefits realisation, and programme documentation. Seek and confirm clarity on national programme milestones, task allocation, and workforce requirements, including impacts on Employment Services and transactional services. Update internal plans and risk assessments in line with confirmed national assumptions and timelines.	Governance and engagement arrangements remain in place, with continued NWSSP representation at national boards and regular engagement with NHSBSA and Welsh Government. Six-weekly meetings with Welsh Government are established to support ongoing dialogue and escalation. Formal updates are anticipated following discussions at the Transformation Programme Board (end of June) NWSSP concerns regarding funding uncertainty, programme delays and gaps in documentation formally documented with the NHSBSA. Formal response received from Chief Executive Officer of the NHSBSA outlining a requirement for additional time to ensure the successful delivery of the programme. NHSBSA have reprofiled the timelines with independent assurance from NISTA review, extending the Early Adopter phase by circa 8 months. Consideration of impact on future wave organisations is currently under review by NHSBSA.	➡	April 2026 to support Early Adopter Organisations Programme completion date 2030. Interim target milestones TBC
		Strategic Objective: Services *RISKS SPLIT INTO TWO AS PREVIOUSLY AGREED WITH SENIOR LEADERSHIP GROUP*								Risk Lead: Director of People, Organisational Development and Employment Services			

	Date Risk Added	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				
A15	November 2025	There is a reputational risk for NWSSP regarding the accuracy of the forecast for the Welsh Risk Pool which, materially impacts the financial position of NHS Wales Organisations due to the costs they are required to fund under the Risk Sharing agreement.	3	4	12	Experienced business partner in place with support from Management Accountant. Regular reporting to Shared Services Partnership Committee and Welsh Risk Pool Committee. During 2025/26 additional reporting to Chief Executive Offices, Directors of Finance and Deputy Directors of Finance commenced because of increasing financial pressure on the Welsh Risk Pool contributions from NHS Organisations being insufficient to meet the value of settlements. This will continue into future years. Touchpoint meetings with NHS Resolution to compare trends and approaches etc. New case management system implemented in April 2025 and staff training provided, this should improve the accuracy and timeliness of information used for forecasting.	4	4	16	Work with FP&D data science team to facilitate additional insights into forecasting options they can support. Working 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.	Significant pressure on the Welsh Risk Pool for 2026/27 and future years. The 2026/27 Welsh Risk Pool risk share contributions as included in out IMTP are £162m. A WRP Programme of work has been agreed with 3 workstreams being taken forward to: (1) Stress test the current forecast and model (with NHSP&I input) (2) Develop specific actions to appropriately challenge and mitigate pressure in 2026/27 (3) Develop preventative actions to address the challenge over the longer term. Workstream 1 is within the remit of Finance and TMO support has been utilised to manage the workstream - several meetings have been held with NHS P&I and key trend data shared with them. A DPIA has been signed and NHS P&I will have access to key WRP files to enable regression model to be developed to support understanding of key variables that have changed over the years that have impacted the increase in the forecast costs. An update was provided to DoFs on 19 June 2026, SSPC on 23 July and WRPC on 29 July. An improving position has been reported in Mth 4 MMR to Welsh Government, but no change has yet been made to the forecast, and there remains uncertainty in the forecast at this relatively early stage of the year. To date, NHS P&I have focussed on explaining reasons for the increased costs between 24/25 and 25/26, with further phases of work planned to support forecasting and reporting. An improving position has been reported in Mth 5 MMR to Welsh Government who have requested confirmation of an updated forecast by 18th September, we will then confirm the updated forecast to September WRPC together with the revised risk share % for 26/27 and the revised risk share contributions.	➡	31/03/2027
		Escalated Divisional Risk									Risk Lead: Director of Legal & Risk Services & Director of Finance & Corporate Services		
A16	March 2026	There is a risk that NWSSP and NHS Wales organisations will not achieve the required readiness to support implementation of the Wales Resident Doctor Contract Reform Programme, resulting in delays to contract activation, rota compliance, payroll accuracy and supporting system delivery.	5	4	20	Contract documentation and associated policies are in final refinement; onboarding and payroll processes are progressing well; rota compliance work continues with Health Boards; and joint work with RLDatix and Health Boards is ongoing. Engagement from organisations has improved, and Guardians of Safe Working recruitment is underway.	2	3	6	Completion of remaining document refinements; continued assurance of rota compliance; finalisation of ESR, E-Rostering alignment activities; and ongoing engagement with Health Boards to ensure consistent operational adoption. Lessons learned and forward planning sessions will support full stabilisation.	The first implementation phase in August 2026 has taken place successfully, with all core systems live and functional across Health Boards and Trusts.	⬇️	At Target
		Strategic Objective - Services									Director of People, Organisational Development and Employment Services		
Risks for Monitoring													
M1	April 2019	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 LCFSSs 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 LCFSSs will be able to access this CPD resource when it goes live, hopefully in the calendar year.	➡	For Monitoring
		Strategic Objective - Value For Money									Risk Lead: Director of Finance and Corporate Services		
M2	April 2021	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
		Strategic Objective - Service Development									Risk Lead: Director of Finance and Corporate Services		
M3	January 2022	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
											Risk Lead: Director of Finance and Corporate Services		
M4	March 2024	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.	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.	➡	For Monitoring
		Strategic Objective: Services									Risk Lead: Director of Finance and Corporate Services		

Ref	Date Risk Added	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	October 2025	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.	4	3	12	Graduate Summit held with WG, HBs and HEIs to consider options available to support unmatched graduates. Heath Boards - Workforce, Nursing and Finance Directors to support HEIW and NWSSP on the Streamlining Programme and ensure that vacancies match commissioning numbers for nursing and midwifery identifying additional vacancies before 11.05.26. NWSSP provided HEIW colleagues with early notice of low vacancy numbers being released into Streamlining. HEIW commitment to engage Health Boards to increase activity resulted in c300 Nursing (unconfirmed) and c20 Midwifery (unconfirmed). HEIW communicated to students informing of postponed release. HEIW established a Strategic Oversight Board with the aim of improving visibility and planning for the pipelines of students in the	2	3	6	Support 108 unallocated students in Stage 2. Assess final allocation position for 24.08.26.	Closure of the scheme to vacancies resulted in a shortfall of 251 nursing and Midwifery vacancies, which was a much better position than expected. On 18th June a Graduate Summit was held with WG, HBs and HEIs. From this Summit a number of suggestions were put forward to maximise graduate allocations. Scheme allocation outcomes were issued on the 25th June, with unsuccessful graduates advised of Stage 2 next steps. NWSSP engaged HEIW Train, Work, Live Team to explore opportunities for unsuccessful graduates in South East Wales to take up vacancies within Hywel Dda and Betsi UHB. HEIW, HB, HEI's and Union representatives will also meet to address policy opportunities and concerns raised by students. HEIW conducted collective discussions in July 2026 with HB, HEI's and Union representatives to address policy opportunities and concerns raised by students. NWSSP progressed with 300 students in Stage 2 with a revised closing date, this was further extended to 24.08.26. As of 14.08.26 192 of the 300 students have been allocated with 77 posts remaining and 108 unallocated students.	➡	For Monitoring
		Strategic Objective: Services											
Risk Lead: Director of People, Organisational Development and Employment Services													

Key to Impact and Likelihood Scores						
		Impact				
		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Likelihood						
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
	Critical	Urgent action by senior management to reduce risk				
	Significant	Management action within 6 months				
	Moderate	Monitoring of risks with reduction within 12 months				
	Low	No action required.				

MEETING	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership
DATE	13 October 2026
PREPARED BY	Carly Wilce, Corporate Services Manager
PRESENTED BY	James Quance, Assistant Director of Corporate Services
RESPONSIBLE HEAD OF SERVICE	Alison Ramsey, Director of Finance and Corporate Services
TITLE OF REPORT	Progress of Agreed Management Actions
PURPOSE This report provides an update to the NWSSP Audit Committee on progress against agreed management actions by service area within NWSSP, including the current implementation position, any actions dependent on third-party organisations, and requests for extension to target dates. <i>The report reflects progress updates received as at 5 October 2026, in accordance with the governance reporting cycle.</i>	

1. INTRODUCTION

NWSSP records and monitors agreed management actions raised by Internal Audit, Audit Wales and other external assurance bodies, as appropriate. Maintaining stakeholder confidence is essential and is supported through the effective, timely and evidenced monitoring, escalation and implementation of agreed management actions. This process provides the Audit Committee with assurance that agreed actions are subject to ongoing oversight and that exceptions are identified and escalated through the established governance reporting cycle.

2. CURRENT POSITION

The detailed agreed management actions raised in respect of NWSSP services have been captured within the agreed management actions database. A summary extract is attached at **Appendix A** for information and assurance.

There are **49** reports covered within this review: **13** reports achieved **Substantial** assurance; **25** reports achieved **Reasonable** assurance; **3** reports achieved **Limited** assurance; no reports were awarded **No Assurance**; and **8** reports were categorised as **Assurance Not Applicable**. These reports include **129** agreed management actions. Of these, **122** actions have been implemented, **7** are not yet due and there are no actions overdue. This represents a strong overall implementation position and provides positive assurance that agreed management actions continue to be actively monitored and progressed.

NWSSP Audit Committee
13 October 2026

Table 1 - Summary of Agreed Management Actions

As at 5 October 2026					
Key Findings		Implemented	Not Yet Due	Overdue	Overdue, but dependent on third party organisations
Internal Audit	124	117	7	0	0
<i>High</i>	16	16	0	0	0
<i>Medium</i>	78	71	7	0	0
<i>Low</i>	11	11	0	0	0
<i>Not Applicable</i>	19	19	0	0	0
External Audit	2	2	0	0	0
<i>High</i>	0	0	0	0	0
<i>Medium</i>	2	2	0	0	0
<i>Low</i>	0	0	0	0	0
<i>Not Applicable</i>	0	0	0	0	0
Other Audit	3	3	0	0	0
<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
TOTALS:	129	122	7	0	0

3. NWSSP OVERDUE AGREED MANAGEMENT ACTIONS

There are no overdue agreed management actions for NWSSP in this category. This provides positive assurance to the Committee that implementation is being maintained within agreed timescales.

4. DEPENDENT ON THIRD-PARTY ORGANISATIONS

Where NWSSP is reliant on a third-party organisation to complete the work required to fully implement an agreed management action, the action should be escalated to the relevant contact and marked as 'dependent on third-party organisations', with the action taken clearly recorded in the progress update.

These actions should continue to be followed up with the relevant third party and closed on the tracker once implemented. This approach supports transparency, evidences the steps taken by NWSSP, and provides assurance that external dependencies remain under active review.

There are no agreed management actions for NWSSP in this category.

5. INTERNAL AUDIT REPORTS ADDED TO THE MASTER AGREED MANAGEMENT ACTIONS TRACKER SINCE THE LAST MEETING

Following the NWSSP Audit Committee held on 7 July 2026, one Internal Audit report, identifying three medium priority agreed management actions, have been added to the Agreed Management Actions master register and tracker. The report/s are as follows:

NWSSP Audit Committee
13 October 2026

- 2026–27: Primary Care and Medical Examiner Services – Medical Examiner Service – Reasonable Assurance

6. UPDATES FOR AGREED MANAGEMENT ACTIONS PREVIOUSLY EXTENDED AND CLOSED

Procurement Services, Procurement Services: Single Tender Actions (STA) & Declarations of Interest (DoI)

This action was previously extended to allow time for the Service Director to engage with Welsh Government (WG) regarding the requirement for delegated and dual approval of STAs.

The Service Director has since met with WG, which confirmed that Health Boards will be required to comply with local STA delegation and dual approval arrangements in accordance with the Model Standing Financial Instructions. These require applications up to £25,000 to be approved by the Director of Finance, whilst applications exceeding £25,000 require approval from both the Chief Executive (or designated deputy) and the Director of Finance. WG also advised that a formal service-wide communication reminding Health Boards of their responsibilities will be issued in due course.

The Service Director will cascade this information to relevant colleagues across NWSSP to ensure awareness of, and compliance with, the local Health Board STA approval arrangements.

The action has now been closed.

7. RECOMMENDATIONS

The NWSSP Audit Committee is asked to:

- **NOTE** the progress made to date regarding implementation of agreed management actions, including the continued monitoring of actions not yet due or dependent on third-party organisations.

Internal Audit Report Ref	Rec No	Directorate	Report Title	Status	Issue Identified	Risk Rating	Key Finding	Responsibility for Action	Agreed Management Action	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	31/10/2026	Governance and reporting arrangements with DHCW have improved significantly since this action was raised, with a range of formal service review, operational management and project governance mechanisms now in place. These arrangements provide NWSSP with sufficient management information to support the monitoring and management of services, projects and cyber-related risks. However, full implementation of the action remains dependent on DHCW completing the development of its revised service catalogue. While progress has been made, with the Digital Workplace and Infrastructure service areas completed, work on the remaining service areas is ongoing.
SSP 2526-14	2	Planning, Performance & Informatics	Digital Strategy	NYD	There is no single dedicated digital steering group which connects divisions with digital and enables ownership of digital or consolidated report that provides an overall view of portfolio progress, interdependencies and cumulative exposure.	Medium	Expected Evidence of Implementation: Review to report back to PPI Director advising of findings.	Chief Digital Officer	A review of existing digital communication and governance structures will be undertaken to determine how they can better provide consolidated portfolio-level visibility of Digital Strategy progress, interdependencies and risks, and support clearer shared ownership across divisions.	31/10/2026		The Digital Gateway process, managed through the Transformation Management Office (TMO), continues to provide an important mechanism for communicating and coordinating digital change activity across NWSSP. The existing combined Change Advisory Board and Design Board has provided effective internal oversight of informatics-led initiatives. As part of the Digital Strategy implementation programme, the terms of reference are being refreshed to establish a broader multidisciplinary membership, bringing together representatives from divisions, directorates, information governance, cyber security and programme delivery functions. A dedicated Cyber Assurance Group is also being established to provide specialist oversight and assurance, feeding into wider digital governance and decision-making structures.
SSP 2526-14	3	Planning, Performance & Informatics	Digital Strategy	NYD	There is no single, aggregated strategic digital risk that captures cumulative delivery risk exposure across the full portfolio	Medium	Expected Evidence of Implementation: Review to report back to PPI Director advising of findings.	Chief Digital Officer	Review of all digital risks within the scope of informatics-supported works, including mechanism for capture and recording, to be undertaken.	31/10/2026		The refreshed Digital Strategy has strengthened the focus on digital governance, risk management and organisational resilience. A review of digital risks across informatics-supported programmes and services is underway to ensure a consistent approach to identification, ownership and escalation. This work will establish a consolidated view of strategic digital risk, enabling cumulative delivery risks, dependencies and organisational exposures to be considered collectively rather than through individual project and service risks alone. The outcome will support more informed executive oversight and strengthen reporting through established governance arrangements.

SSP 2526-14	4	Planning, Performance & Informatics	Digital Strategy	NYD	While the IMTP framework provides a structured roadmap and prioritisation mechanism, there is no single consolidated digital roadmap document that presents sequencing, interdependencies and overall delivery trajectory in one place. As a result, portfolio level visibility requires review of multiple reports.	Medium	Expected Evidence of Implementation: Review to report back to PPI Director advising of findings.	Chief Digital Officer	Review of current mechanisms for capturing digital roadmap and identification of any appropriate opportunities to consolidated recording and reporting.	31/10/2026		Work is underway to strengthen portfolio visibility across the range of digital initiatives being delivered within NWSSP. As part of the revised governance arrangements, the Change Advisory Board will provide oversight of a consolidated roadmap showing key informatics initiatives, delivery dependencies and cross-programme impacts. While a distinction will remain between TMO-led programmes and informatics-led initiatives to reflect differing governance and accountability arrangements, a more integrated view of activity will improve planning, prioritisation and understanding of interdependencies across the wider digital portfolio.
SSP-2526-05	5	Procurement Services	Health Courier Services: Vehicle Management	NYD	FleetCheck requires manual population and has not been kept up to date. The system notifies when a vehicle is due for service/maintenance/tax but a system report identified that the service due date field is blank for 48% of vehicles. Sample testing of 20 vehicles selected from the Cleric (HCS scheduling) system confirmed that all were recorded on FleetCheck, but there was very little information and evidence within FleetCheck to confirm compliance with statutory and organisational requirements relating to servicing, MOT, tax and safety inspections. Evidence of compliance was sourced predominantly from Chevin (a WAST system), and third parties for leased and electric vehicles. The necessity for a separate system should be reviewed.	Medium	Rationalisation of fleet systems enabling access to accurate data applicable to the vehicle requirements when required to evidence compliance with statutory and regulatory standards.	Jonathan Irvine, Director of Procurement & Health Courier Services	The feasibility of adopting the Chevin system as a single, central fleet management solution will be explored and the ongoing requirement for the separate FleetCheck system will be assessed. Planned engagement with WAST to review Chevin functionality and determine suitability for HCS use. This will inform the service specification to progress with awarding a compliant contract in due course with the aim for a Once for Wales solution aligned to the Welsh Government Decarbonisation Strategy's Initiative 18 – subject to funding availability and necessary approvals.	31/03/2027		
SSP-2526-05	6	Procurement Services	Health Courier Services: Vehicle Management	NYD	Daily Vehicle Checks Review of a datix incident report highlighted nine instances (representing <3% of all incidents reported) where failure to adequately perform vehicle checks was identified in the investigation as a contributory factor. Examples include pathology items left in vehicles and vehicle damage not identified/reported.	Medium	More robust mechanisms for the completion and review of daily vehicle checks – SOP and Cleric evidence Enhanced awareness of the importance of accurate daily vehicle check completion and acknowledgement of the consequences of non-conformance. – SOP and measurable reduction in Datix incidents linked to a vehicle check failure issue. Dependant on logistics planning platform version developments in late Summer/early Autumn 2026, using photographic evidence to support daily vehicle check auditing.	Jonathan Irvine, Director of Procurement & Health Courier Services	Agreed Action: The requirement for daily vehicle checks, including clear expectations regarding accountability and ownership for their completion, will be reinforced through the fleet management policy – see action 1. Alternative solutions to the current system for recording daily vehicle checks are being explored, including options that incorporate photographic evidence to strengthen assurance that checks are undertaken and completed to the required standard. Existing daily vehicle checks are being strengthened with a review of resource management functionality within the logistics planning platform (Cleric). Discussions held with the logistics planning platform suppliers to review development of photo capture and early indications it may be available in version 6.3 due to be released in Summer 2026. Any HCS Operatives who have evidently not adhered to established requirements aligned to daily vehicle check completion have been and will continue to be managed in line with Workforce policies.	26/10/2026		
SSP-2526-17	7	Pharmacy Services	SE Radiopharmacy 2	NYD	Contractual Control (Build Contract) A contract applying standard NHS Procurement terms and conditions was applied to the construction phase. This was coupled with a statement of the tender information as to the design and costings. However, typical contractual controls within construction contracts include: •Programme control (notably agreed start and end dates, a contractually agreed / revised programme and delay damages); •defects liability; •costed programme activities; •priced risks; •methodologies for agreeing changes to time and cost (including information / costing response times); •inflationary uplift methodology; and •performance monitoring. Full details can be found in the full report	Medium	South West and North Wales Hubs will have appropriate building contracts.	Programme Manager	Since this finding was reported in an earlier audit report action has been taken to ensure that other contracts have appropriate building contract terms. For future construction contracts such as the South West Wales and North Wales TRAMS hubs an appropriate building contract will be used. Additional comment: It is worth noting that close working with the contractor and monitoring by the project team have mitigated risks ensured that the building has been delivered under budget.	30/06/2027		

MEETING	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership
DATE	13 October 2026
PREPARED BY	Carly Wilce, Corporate Services Manager
PRESENTED BY	James Quance, Assistant Director of Corporate Services
RESPONSIBLE HEAD OF SERVICE	Alison Ramsey, Director of Finance and Corporate Services
TITLE OF REPORT	NWSSP Audit Committee Effectiveness Survey 2026
PURPOSE	To present the Committee with the feedback received following completion of the annual Audit Committee Effectiveness Survey, as set out at Appendix 1 .

1. INTRODUCTION

The mandate of the Audit Committee is to advise and assure the Shared Services Partnership Committee (SSPC) and the Accountable Officer on whether effective arrangements are in place for the design and operation of NWSSP's system of governance and assurance. This supports the SSPC in its decision-making and in discharging its accountabilities for securing achievement of NWSSP's objectives, in accordance with the standards of good governance determined for the NHS in Wales.

Section 8.2.1 of the [SSPC Standing Orders](#) states:

"The SSPC shall introduce a process of regular and rigorous self-assessment and evaluation of its own operations and performance and that of its Sub-Committees, Expert Panel and any other Advisory Groups. Where appropriate, the SSPC may determine that such evaluation may be independently facilitated."

To gauge the Committee's effectiveness, an electronic survey using Microsoft Forms was devised to obtain the views of Committee members across a number of themes:

- Compliance With Law and Regulations Governing NHS Wales.
- Internal Control and Risk Management.
- Internal Audit.
- External Audit.

NWSSP Audit Committee
13 October 2026

- Counter Fraud.
- Committee Leadership.

2. EFFECTIVENESS SURVEY

The survey is based on the guidance contained within the NHS Audit Committee Handbook.

3. NWSSP AUDIT COMMITTEE SELF-ASSESSMENT 2026 RESULTS AND KEY FINDINGS

Ten members/attendees of the Committee responded to the survey, out of a possible 19, giving a response rate of 52.6%. This is lower than last year's response rate of 60%. The findings demonstrate a high degree of confidence in the effectiveness of the Audit Committee's governance, assurance and oversight arrangements.

Overall, responses were overwhelmingly positive, with the majority of questions attracting either "Agree" or "Strongly Agree" ratings and very few instances of disagreement. Results of the survey are set out in **Appendix A** for the Audit Committee's attention.

- The survey was issued to participants via an open anonymous link;
- Every question had the option to leave a comment for those wishing to expand.

Areas of Strength

The assessment identified a number of well-established strengths within the Committee's arrangements. Respondents agreed that the Committee has clearly defined Terms of Reference, sufficient authority and resources to discharge its responsibilities, and effective reporting arrangements to the Shared Services Partnership Committee and Velindre University NHS Trust Board. Members also confirmed that an annual cycle of business is in place and that meetings are scheduled with sufficient frequency to manage the Committee's workload.

There was strong assurance that meetings provide an environment conducive to open and productive debate, with members generally demonstrating professional and courteous behaviour. Respondents also agreed that Part B business is used appropriately and that agenda items are effectively concluded with clear outcomes and actions.

The Committee's oversight of Internal Audit and Counter Fraud arrangements was particularly well regarded. Strong levels of agreement were recorded regarding approval of Internal Audit and Counter Fraud plans, receipt of regular progress reports, monitoring of management actions, consideration of annual reports and opinions, and direct reporting access for audit and counter fraud leads. Respondents also confirmed that audit plans are appropriately linked to the organisational risk register and system of assurance.

Opportunities for Improvement

Whilst overall assurance levels were high, several development opportunities were identified through both the quantitative responses and qualitative comments. Several respondents noted that the Terms of Reference should be reviewed following implementation of the wider governance review to ensure they remain aligned with updated governance arrangements. The review is underway as part of the review of Standing Orders informed by the work of the Implementation Group.

Respondents also highlighted opportunities to strengthen the Committee's consideration of emerging legal, regulatory and governance issues, with comments suggesting greater use of presentations, deep-dive sessions and horizon-scanning activity. Additionally, it was noted that the Committee could undertake more explicit consideration of the effectiveness of the organisation's system of assurance and the adequacy of Internal Audit resources and staffing.

A small number of respondents expressed uncertainty regarding the Committee's arrangements for assessing the quality and effectiveness of External Audit work and reviewing non-statutory work commissioned from the Auditor General. Comments indicated that some of these activities may not be routinely visible to all Committee members.

Further opportunities for enhancement were identified in relation to the formal evaluation of the Local Counter Fraud Service and its resourcing arrangements. One respondent noted that there is currently no formal process in place to undertake this assessment.

Meeting Arrangements and Accessibility

Feedback regarding meeting formats was positive, with respondents valuing the flexibility offered by virtual meetings whilst supporting the current hybrid approach, including one face-to-face meeting per year. Views on increasing the use of the Welsh language during meetings were mixed, with the majority of respondents expressing a neutral position. Whilst some felt that additional Welsh language support could be provided if required, others did not support the need for further measures.

Overall Conclusion

The self-assessment indicates that the NWSSP Audit Committee is operating effectively and continues to provide robust oversight of governance, risk management, internal control, internal audit and counter fraud arrangements. The assessment identified no significant weaknesses. However, a number of opportunities were highlighted to further strengthen governance arrangements, particularly in relation to the NWSSP governance review, horizon scanning of emerging issues, formal evaluation of audit and counter fraud functions, and continued refinement of the Committee's assurance framework.

4. NEXT STEPS

The survey results provide a rich source of information, offering assurance on existing arrangements and identifying potential areas for development. They will also inform any required amendments to the Terms of Reference, which form an Annex to the Shared Services Partnership Committee Standing Orders.

5. RECOMMENDATIONS

- The Audit Committee is asked to:
 - **REVIEW** and **NOTE** the findings of the Audit Committee Effectiveness Survey 2026; and
 - **DISCUSS** and **AGREE** any actions arising from the findings.

 Boost Responses with Copilot Check individual results ...

10

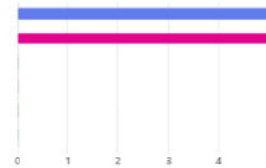


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42 Days

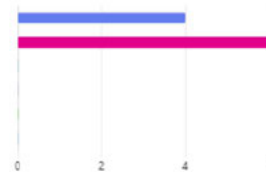
Strongly Agree	5
Agree	5
Neither Agree nor Disagree	0
Disagree	0
Strongly Disagree	0
Don't know / Unable to Answer	0



3
Responses

"The terms of reference would benefit from a further review as part of the work bei..."
 "Yes, adapted to reflect the hosting arrangement"
 "My knowledge etc. regarding this committee with increase during 2026-27 as I hav..."

Strongly Agree	4
Agree	6
Neither Agree nor Disagree	0
Disagree	0
Strongly Disagree	0
Don't know / Unable to Answer	0

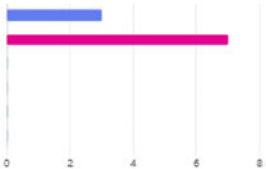


2
Responses

"Should we ask the Shared Services Committee to review the ToR as part of the ann..."
 "As far as I am aware this is an annual requirement."

5. Has the Audit Committee been provided with sufficient authority and resources to perform its role effectively?

Strongly Agree	3
Agree	7
Neither Agree nor Disagree	0
Disagree	0
Strongly Disagree	0
Don't know / Unable to Answer	0



6. Your Comments

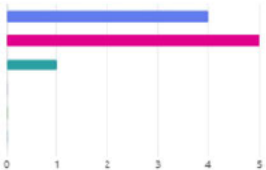
1
Responses

Latest Responses

"ToR should be reviewed afresh once the Governance review implementation group..."

7. Does the Audit Committee report regularly to the Shared Services Partnership Committee (SSPC) and Velindre Trust Board (VTB)?

Strongly Agree	4
Agree	5
Neither Agree nor Disagree	1
Disagree	0
Strongly Disagree	0
Don't know / Unable to Answer	0



8. Your Comments

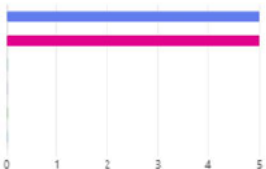
1
Responses

Latest Responses

"Reports are provided to both Committee and Trust Board following every meeting"

9. Does the Audit Committee prepare an Annual Report on its work and performance in the preceding year, for consideration by the Shared Services Partnership Committee (SSPC) and Velindre Trust Board (VTB)?

Strongly Agree	5
Agree	5
Neither Agree nor Disagree	0
Disagree	0
Strongly Disagree	0
Don't know / Unable to Answer	0



10. Your Comments

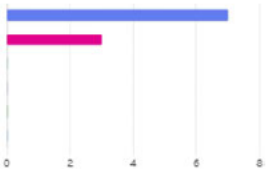
1
Responses

Latest Responses

"As far as I am aware this document is prepared on a annual basis."

11. Has the Audit Committee established a cycle of business to be dealt with across the year?

Strongly Agree	7
Agree	3
Neither Agree nor Disagree	0
Disagree	0
Strongly Disagree	0
Don't know / Unable to Answer	0



12. Your Comments

0 Responses

0 responses submitted



13. Does the Audit Committee meet sufficiently frequently to deal with planned matters and is enough time allowed for questions and discussions?

Strongly Agree	6
Agree	4
Neither Agree nor Disagree	0
Disagree	0
Strongly Disagree	0
Don't know / Unable to Answer	0



14. Your Comments

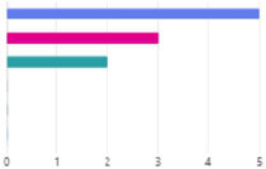
1 Responses

Latest Responses

"There is an allowance for an extraordinary meeting process if required"

15. Is the atmosphere at Audit Committee meetings conducive to open and productive debate?

Strongly Agree	5
Agree	3
Neither Agree nor Disagree	2
Disagree	0
Strongly Disagree	0
Don't know / Unable to Answer	0



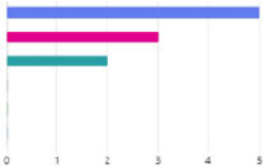
16. Your Comments

2
Responses

Latest Responses
"There have been some challenging meetings in the last twelve months which have ..."
...

17. Is the behaviour of all members/attendees courteous and professional?

- Strongly Agree 5
- Agree 3
- Nether Agree nor Disagree 2
- Disagree 0
- Strongly Disagree 0
- Don't know / Unable to Answer 0



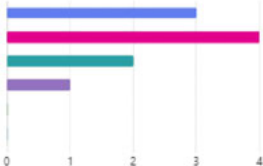
18. Your Comments

2
Responses

Latest Responses
"Members are always courteous and professional, but there has been disruption to ..."
...

19. Are Audit Committee meetings scheduled prior to important decisions being made?

- Strongly Agree 3
- Agree 4
- Nether Agree nor Disagree 2
- Disagree 1
- Strongly Disagree 0
- Don't know / Unable to Answer 0



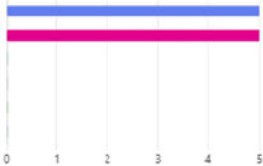
20. Your Comments

1
Responses

Latest Responses
"As far as I understand the dates are agreed in advance for a full year."

21. Do you consider that where private meetings of the Audit Committee are held (Part B), that these have been used appropriately for items that should not be discussed in the public domain (i.e. commercially sensitive, identifiable information)?

- Strongly Agree 5
- Agree 5
- Nether Agree nor Disagree 0
- Disagree 0
- Strongly Disagree 0
- Don't know / Unable to Answer 0



22. Your Comments

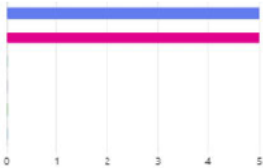
1
Responses

Latest Responses

"Part B used by exception and only with agreement of the Chair"

23. Would you agree that each agenda item is 'closed off' appropriately so it is clear what the conclusion is?

- Strongly Agree 5
- Agree 5
- Nether Agree nor Disagree 0
- Disagree 0
- Strongly Disagree 0
- Don't know / Unable to Answer 0



24. Your Comments

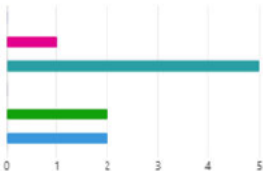
0
Responses

0 responses submitted



25. Would you welcome greater use of the Welsh Language at meetings?

- Strongly Agree 0
- Agree 1
- Nether Agree nor Disagree 5
- Disagree 0
- Strongly Disagree 2
- Don't know / Unable to Answer 2



26. Your Comments

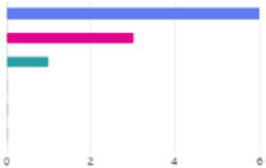
1
Responses

Latest Responses

"This can be facilitated by our Welsh Language team."

27. Would you agree that your experience of holding remote/virtual meetings of the Audit Committee has been positive? Please leave a comment to detail further.

- Strongly Agree 6
- Agree 3
- Neither Agree nor Disagree 1
- Disagree 0
- Strongly Disagree 0
- Don't know / Unable to Answer 0



28. Your Comments

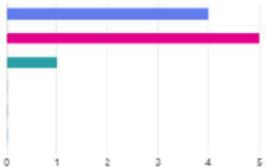
4 Responses

Latest Responses

"The balance of flexibility that online brings is well-balanced with ensuring that the ..."
"At least one face to face meeting is a good balance across the year with virtual me..."
"Flexibility helps."
...

29. Does the Audit Committee review assurance and regulatory compliance reporting processes?

- Strongly Agree 4
- Agree 5
- Neither Agree nor Disagree 1
- Disagree 0
- Strongly Disagree 0
- Don't know / Unable to Answer 0



30. Your Comments

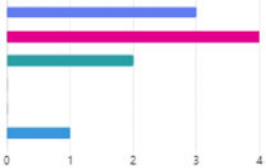
2 Responses

Latest Responses

"through the programme of internal audit primarily"
"Only as part of the agreed internal audit plan and updates from the Counter Fraud..."

31. Does the Audit Committee have a mechanism to ensure awareness of topical, legal and regulatory issues?

- Strongly Agree 3
- Agree 4
- Neither Agree nor Disagree 2
- Disagree 0
- Strongly Disagree 0
- Don't know / Unable to Answer 1



32. Your Comments

3
Responses

Latest Responses
"tends to be through existing reporting mechanisms, ie counter fraud update repor... "
"We do have presentations and deep dives into specific areas. This is an area that c... "
...

33. Has the Audit Committee formally considered how it integrates with other Committees that are reviewing risk (e.g Risk Management)?

Strongly Agree	2
Agree	4
Nether Agree nor Disagree	4
Disagree	0
Strongly Disagree	0
Don't know / Unable to Answer	0



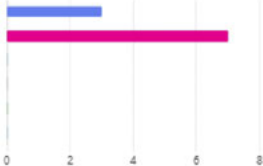
34. Your Comments

2
Responses

Latest Responses
"This is set out in the Risk protocol and the risk appetite document linking to the r... "
...

35. Has the Audit Committee reviewed the robustness and effectiveness of the content of the organisation's system of assurance?

Strongly Agree	3
Agree	7
Nether Agree nor Disagree	0
Disagree	0
Strongly Disagree	0
Don't know / Unable to Answer	0



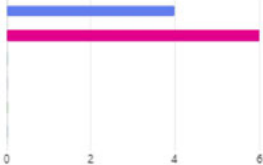
36. Your Comments

1
Responses

Latest Responses
"Through the Annual Governance Statement process but is an area hat could be m... "

37. Do you consider that the reports received by the Audit Committee are timely and have the right format/content, to enhance it to discharge its internal control and risk management responsibilities?

Strongly Agree	4
Agree	6
Nether Agree nor Disagree	0
Disagree	0
Strongly Disagree	0
Don't know / Unable to Answer	0



38. Your Comments

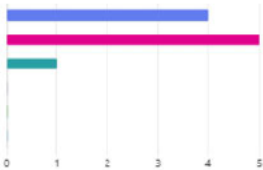
1
Responses

Latest Responses

"Subject to the current review relating to Board/committee papers"

39. Is there clarity over the timing and content of the assurance statements received by the Audit Committee from the Head of Internal Audit?

- Strongly Agree 4
- Agree 5
- Nether Agree nor Disagree 1
- Disagree 0
- Strongly Disagree 0
- Don't know / Unable to Answer 0



40. Your Comments

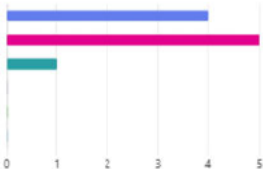
0
Responses

0 responses submitted



41. Are the Terms of Reference approved by the Audit Committee and regularly reviewed?

- Strongly Agree 4
- Agree 5
- Nether Agree nor Disagree 1
- Disagree 0
- Strongly Disagree 0
- Don't know / Unable to Answer 0



42. Your Comments

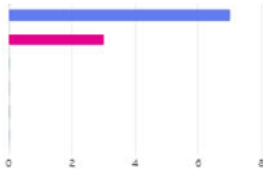
0
Responses

0 responses submitted



43. Does the Audit Committee review and approve the Internal Audit Plan and Charter at the beginning of the financial year?

Strongly Agree	7
Agree	3
Neither Agree nor Disagree	0
Disagree	0
Strongly Disagree	0
Don't know / Unable to Answer	0



44. Your Comments

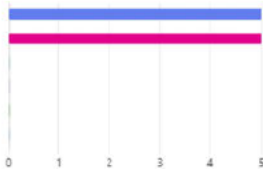
0 Responses

0 responses submitted



45. Does the Audit Committee approve any material changes to the Plan?

Strongly Agree	5
Agree	5
Neither Agree nor Disagree	0
Disagree	0
Strongly Disagree	0
Don't know / Unable to Answer	0



46. Your Comments

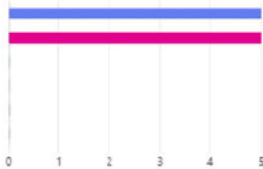
0 Responses

0 responses submitted



47. Are Audit Plans derived from clear processes based on risk assessment with clear links to the system of assurance?

Strongly Agree	5
Agree	5
Neither Agree nor Disagree	0
Disagree	0
Strongly Disagree	0
Don't know / Unable to Answer	0



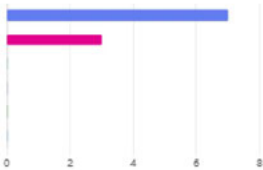
48. Your Comments

1
Responses

Latest Responses
"linked to NWSSP Risk Register"

49. Does the Audit Committee receive periodic progress reports from the Head of Internal Audit?

- Strongly Agree 7
- Agree 3
- Nether Agree nor Disagree 0
- Disagree 0
- Strongly Disagree 0
- Don't know / Unable to Answer 0



50. Your Comments

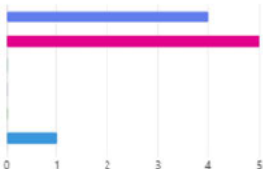
0
Responses

0 responses submitted



51. Does the Audit Committee investigate the reason for management refusal to accept key findings?

- Strongly Agree 4
- Agree 5
- Nether Agree nor Disagree 0
- Disagree 0
- Strongly Disagree 0
- Don't know / Unable to Answer 1



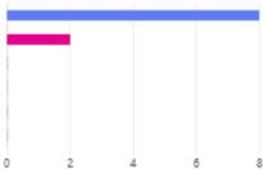
52. Your Comments

1
Responses

Latest Responses
"Yes questions from members are appropriately challenging"

53. Does the Audit Committee effectively monitor the implementation of management actions from Audit Reports?

- Strongly Agree 8
- Agree 2
- Nether Agree nor Disagree 0
- Disagree 0
- Strongly Disagree 0
- Don't know / Unable to Answer 0



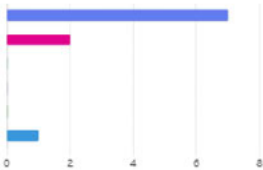
54. Your Comments

1
Responses

Latest Responses
"a tracker is in place"

55. Does the Head of Internal Audit have a direct line of reporting to the Audit Committee and its Chair?

- Strongly Agree 7
- Agree 2
- Nether Agree nor Disagree 0
- Disagree 0
- Strongly Disagree 0
- Don't know / Unable to Answer 1



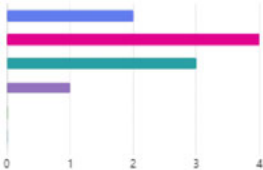
56. Your Comments

1
Responses

Latest Responses
"This is best practice so I would expect this to take place at lest annually."

57. Does the Audit Committee review the effectiveness of Internal Audit and the adequacy of staffing and resources within Internal Audit?

- Strongly Agree 2
- Agree 4
- Nether Agree nor Disagree 3
- Disagree 1
- Strongly Disagree 0
- Don't know / Unable to Answer 0



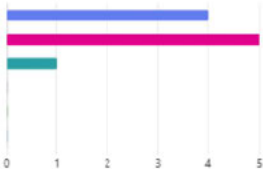
58. Your Comments

1
Responses

Latest Responses
"No formal agenda item to consider this - something to stengthen"

59. Has the Audit Committee evaluated whether Internal Audit complies with the Global Internal Audit Standards?

- Strongly Agree 4
- Agree 5
- Nether Agree nor Disagree 1
- Disagree 0
- Strongly Disagree 0
- Don't know / Unable to Answer 0

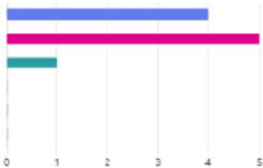
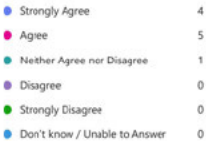


60. Your Comments

0
Responses



61. Has the Audit Committee agreed a range of Internal Audit performance measures to be reported on a routine bass?

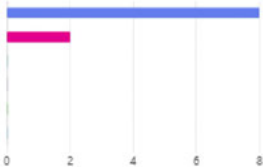
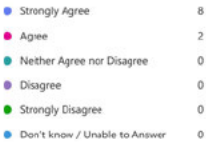


62. Your Comments

0
Responses



63. Does the Audit Committee receive and review the Head of Internal Audit's Annual Report and Opinion?



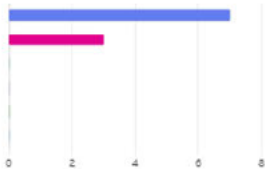
64. Your Comments

0
Responses



65. Do the Auditor General's representatives present their Audit Plans and Strategy to the Audit Committee, for consideration?

Strongly Agree	7
Agree	3
Neither Agree nor Disagree	0
Disagree	0
Strongly Disagree	0
Don't know / Unable to Answer	0



66. Your Comments

0 Responses

0 responses submitted



67. Does the Audit Committee receive and monitor actions taken in respect of previous years' reviews?

Strongly Agree	6
Agree	3
Neither Agree nor Disagree	0
Disagree	0
Strongly Disagree	0
Don't know / Unable to Answer	1



68. Your Comments

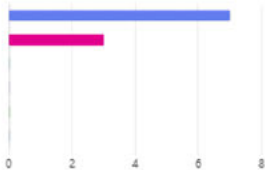
0 Responses

0 responses submitted



69. Does the Audit Committee consider the Auditor General's Annual Audit Letter?

Strongly Agree	7
Agree	3
Neither Agree nor Disagree	0
Disagree	0
Strongly Disagree	0
Don't know / Unable to Answer	0



70. Your Comments

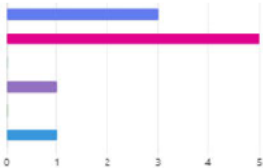
0
Responses

0 responses submitted



71. Does the Audit Committee assess the quality and effectiveness of External Audit work (both financial and non-financial audit)?

- Strongly Agree 3
- Agree 5
- Neither Agree nor Disagree 0
- Disagree 1
- Strongly Disagree 0
- Don't know / Unable to Answer 1



72. Your Comments

2
Responses

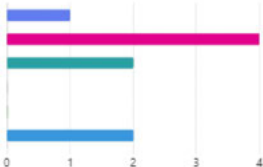
Latest Responses

"Not that I am aware of"

...

73. Does the Audit Committee review the nature and value of non-statutory work commissioned by organisation from the Auditor General?

- Strongly Agree 1
- Agree 4
- Neither Agree nor Disagree 2
- Disagree 0
- Strongly Disagree 0
- Don't know / Unable to Answer 2



74. Your Comments

2
Responses

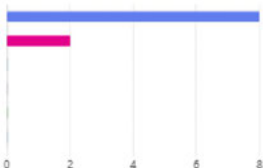
Latest Responses

"NWSSP has not had any of this type of work"

...

75. Does the Audit Committee review and approve the Counter Fraud Work Plan at the beginning of the financial year?

- Strongly Agree 8
- Agree 2
- Neither Agree nor Disagree 0
- Disagree 0
- Strongly Disagree 0
- Don't know / Unable to Answer 0



76. Your Comments

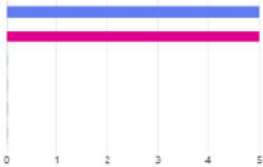
0
Responses

0 responses submitted



77. Does the Audit Committee satisfy itself that the Work Plan adequately covers each of the seven generic areas defined in the NHS Counter Fraud Policy?

- Strongly Agree 5
- Agree 5
- Neither Agree nor Disagree 0
- Disagree 0
- Strongly Disagree 0
- Don't know / Unable to Answer 0



78. Your Comments

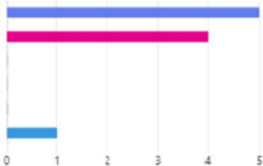
0
Responses

0 responses submitted



79. Does the Audit Committee approve any material changes to the Plan?

- Strongly Agree 5
- Agree 4
- Neither Agree nor Disagree 0
- Disagree 0
- Strongly Disagree 0
- Don't know / Unable to Answer 1



80. Your Comments

0
Responses

0 responses submitted



81. Are Counter Fraud Plans derived from clear processes based on Risk Assessment?

Strongly Agree	3
Agree	6
Neither Agree nor Disagree	0
Disagree	0
Strongly Disagree	0
Don't know / Unable to Answer	1



82. Your Comments

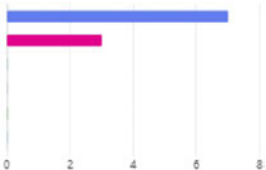
1
Responses

Latest Responses

"Risk assessment is an area additional resource has been brought into the team to ... "

83. Does the Audit Committee receive periodic reports from the Local Counter Fraud Specialist?

Strongly Agree	7
Agree	3
Neither Agree nor Disagree	0
Disagree	0
Strongly Disagree	0
Don't know / Unable to Answer	0



84. Your Comments

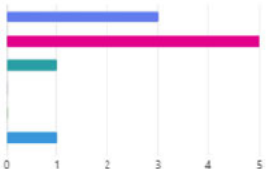
1
Responses

Latest Responses

"Every meeting"

85. Does the Audit Committee effectively monitor the implementation of management actions arising from Counter Fraud reports?

Strongly Agree	3
Agree	5
Neither Agree nor Disagree	1
Disagree	0
Strongly Disagree	0
Don't know / Unable to Answer	1



86. Your Comments

1
Responses

Latest Responses

"LCFS does not tend to make recommendations so none currently on the tracker."

87. Does the Local Counter Fraud Specialist have a right of direct access to the Audit Committee and its Chair?



88. Your Comments



89. Does the Audit Committee review the effectiveness of the Local Counter Fraud Service and the adequacy of its staffing resources?



90. Your Comments



91. Does the Audit Committee receive and review the Local Counter Fraud Specialist's Annual Report of Counter Fraud Activity and Qualitative Assessment?





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Cydwasaethau
Shared Services
Partnership



NHS WALES SHARED SERVICES PARTNERSHIP

Information Governance Annual Review 2025-26

Executive Summary

NHS Wales Shared Service Partnership's (NWSSP's) Information Governance (IG) function continues to provide strong assurance that identifiable, confidential and commercially sensitive information is handled lawfully, securely and appropriately.

In 2025/26, NWSSP maintained full compliance with national IG requirements, including 100% compliance with the Welsh Information Governance Toolkit submitted by the statutory deadline, supported by consistently strong performance across key Information Governance controls.

Compliance with statutory and national requirements

NWSSP remains compliant with the UK General Data Protection Regulation (UK GDPR), has a full suite of IG protocols and procedures and compliant when answering Freedom of Information Act (2000) requests ensuring adherence to NHS Wales Information Governance standards.

The NWSSP IG function ensures that Data Privacy Impact Assessments (DPIAs), Information Sharing, Confidentiality breach reporting, Freedom of Information request handling and staff education, advice and training are embedded within the organisations and operating effectively, supported by clear documentation, active oversight and routine monitoring.

Data Protection Impact Assessments (DPIAs) and Risk Management

The DPIA ("Privacy by Design") process

continues to assure that new projects, service changes and uses of identifiable data are assessed early in any process of change or improvement. In 2025/26, DPIAs continued to support a wide range of operational and national services that included the introduction of Radiopharmacy, new workforce systems and volunteer management, this demonstrates that Information Governance is built into change, implementation and transformation.

Information risks are documented through the NWSSP IG Risk Register and routine oversight via the Information Governance Steering Group (IGSG), reporting to the Senior Leadership Group as necessary.

Incident management and breaches

NWSSP's confidentiality breach framework is clear and supported by staff guidance and escalation protocols. In 2025/26, **41 low level data breaches were reported (up from 36 in 2024/25)**. All were

managed in line with procedure, with no evidence of systemic failure, significant harm or regulatory non compliance; staff awareness activity remains a key mitigation as the main concern for the majority of reported breaches remains as simple human error.

Staff are given education and advice to ensure that email addresses of the intended recipients are thoroughly checked to include any attachments to the communication before sending. Incidents are reported and reviewed to identify any trends and to put actions in place to either reduce or remove any harm.

Freedom of Information and transparency

The Freedom of Information function continues to be well managed. In 2025/26, **NWSSP received 166 Freedom of Information requests** (which was an increase on the previous year) and completed **98.7 %** within the statutory 20 working day timeframe which was an improvement on the previous year. Requests varied from prescribing activity to procurement services, scrutiny summaries from the Medical Examiner Service to assist bereaved families and arrangements around the management of staff and payroll services and functions.

Training, culture and awareness

A strong Information Governance culture is reinforced through training and awareness. In 2025/26, 649 staff attended IG training sessions and average IG eLearning compliance for Core Skills reached 90.15%.

Delivery via Microsoft Teams supports accessibility and consistent coverage and provides the platform to communicate the responsibilities of new starters and existing staff when using identifiable and commercially sensitive information within NHS Wales.

Advice and assistance

The NWSSP IG function uses actionpoint and a dedicated email address (NWSSPinformationgovernance@wales.nhs.uk) to record all Information Governance queries. The total number of calls for assistance registered within the system in **2025/26 was 292 (241 in 2024/25)**. This demonstrates that NWSSP are reliant as an organisation on Information Governance advice and assistance. This increase in calls identifies that early IG engagement is sought which may lead to reduced risk and provide assurance that the learning and sharing around Information Governance and proactive approach is recognised.

Use of Artificial Intelligence (AI)

AI adoption using Microsoft Copilot, is supported by clear organisational guidance to ensure ethical, secure and compliant use. Controls are in place to prevent inappropriate use of sensitive or commercially sensitive information, with staff accountability reinforced through existing IG and Information Security policies that enables innovation without weakening confidentiality.

Guidance has been provided to staff, as well as access to the full AI policy.

Conclusion

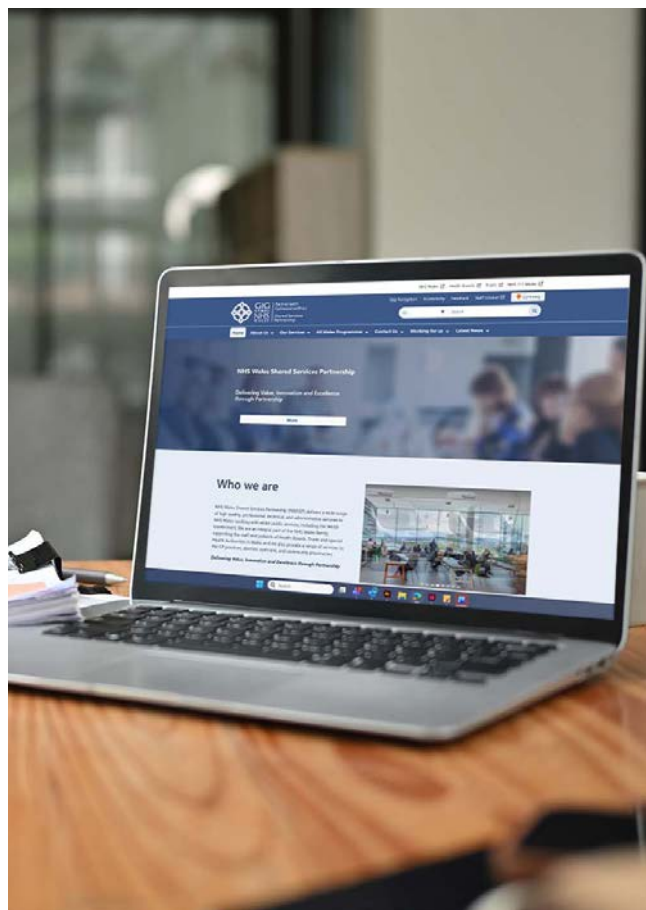
Based on the evidence in this review, NWSSP can take assurance that its Information Governance framework remains effective and well embedded, with no weaknesses identified in 2025/26.

Key priorities

Key priorities for 2026/27 are to further reduce low level breaches through education, sustain and improve training compliance, and strengthen governance for increased data access and AI use. As well as these areas, ensuring DPIAs and risk assurance are compliant, completion of the new IG toolkit and consideration of any gaps in compliance will be prioritised in 2026/27.

The Data Use and Access Act (DUAA) 2025 has been reviewed, and small changes were made to NWSSP's current controls including changes to the Data Subject Access and the inclusion of a Data Protection Complaints protocol. The DUAA provides opportunities to simplify and clarify practice while continuing to protect individual rights which are also accompanied with the relevant guidance.

NWSSP is well positioned to manage emerging challenges that may include increased data access, AI use and rising information requests while continuing to meet statutory obligations to remain compliant.



Tim Knifton

NWSSP Information Governance Manager
July 2026

Introduction

The Information Governance (IG) Review 2025/26 details what work the Information Governance function has completed and how the NWSSP IG Manager has worked to continue the management of the IG function and provide support and achieve compliance within NHS Wales Shared Services Partnership (NWSSP).

This review (and those that precede it) explains the importance of working in collaboration with departments within

NWSSP to add value through IG advisory services and work associated towards achieving compliance ensuring that the organisation handles identifiable information in the correct manner by creating a culture of confidentiality.

This review document details the achievements and progress made in 2025/26 (for the time period between April 2025 and March 2026) within the Information Governance function.

Information Governance within the NWSSP has the following fundamental aims:

- To promote the effective and appropriate use of information (including confidential, patient and personal information, and commercially sensitive data) in the NHS;
- To provide staff with the appropriate tools and support to enable them to manage information in a responsible and professional way; and
- To ensure that all processing of information (both personal, patient, commercially sensitive and corporate) is done fairly, effectively and in accordance with the law.

The NWSSP's ultimate goal is to help the organisation and individuals to be consistent in the way it handles identifiable, commercially sensitive and corporate information, avoid duplication of effort and lead to improvements in:

- Work to achieve compliance in line with current and future legislation;
- Patient and service user confidence in the NHS;
- Assess and provide assurance on projects and changes to the uses of identifiable information through Data Privacy Impact Assessments (DPIAs);
- Continued employee awareness, training and development;
- Continuing to ensure that there is culture of confidentiality within NWSSP; and
- Introduction of use of Artificial Intelligence tools within NHS Wales.

The Information Governance Manager also works in collaboration with other NHS Wales' organisations staff within the same field to provide assurance across the NHS Wales estate that National / All Wales processes involving identifiable information are considered and to promote "once for Wales" where possible.

In the financial year 2025/26, there continued to be an increased use of Microsoft Teams for everyone to support homeworking and agile working arrangements and the use of this by Information Governance was no exception. Training requirements for all staff, were and continued to be delivered, using this platform and a high level of compliance for staff was retained as a result.

New projects and changes to services introduced within NWSSP were supported by Information Governance through their initial assessments and their signing up to specific processes to assist with the operations.

Education around data quality, accuracy and attention to detail has been highlighted throughout the organisation and included in staff awareness sessions.

The introduction of AI functionalities within NHS Wales by use of Microsoft Copilot has also introduced new challenges to how data is handled and used.



NWSSP Information Governance Steering Group (IGSG)

The NWSSP Information Governance Steering Group (IGSG) was established in 2015 and has gone from strength to strength in the years that have followed. The IGSG is accountable to the NWSSP Senior Leadership Group (SLG) and its purpose is to support and drive the broader Information Governance agenda and provide the Shared Services Partnership Committee (SSPC) with the assurance that effective Information Governance best practice mechanisms are in place within the organisation.

The group met regularly during the year with good divisional coverage providing oversight, challenge and assurance in respect of IG matters.

Topics discussed include:



Policies and Procedures



Freedom of Information



Privacy Impact Assessments



Information Sharing



Records Management



Training and Awareness



Risk Management



Statistical Activity and Performance



National Work and Meetings

Advice and Guidance

The NWSSP IG Manager uses a dedicated service email linked to the actionpoint system to record requests for advice, work and training accompanied by resulting actions, decision and work completed to resolve calls seeking assistance from Information Governance. Actionpoint has been used since 2016 and provides a useful snapshot of the advice given and the levels of activity within the function.

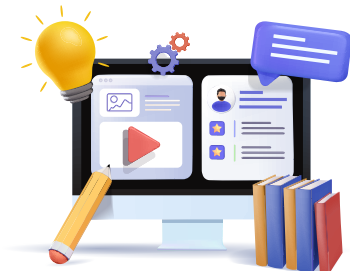
The total number of calls for assistance registered within the system in **2025/26 was 292 (241 in 2024/25)**. This demonstrates that NWSSP are reliant as an organisation on Information Governance advice and assistance. This increase in calls considered that early IG engagement is sought which may lead to reduced risk and provide assurance that the learning and sharing around Information Governance and proactive approach is recognised.

If staff have any queries then the contact email for IG queries can be raised with the Information Governance Manager (tim.knifton@wales.nhs.uk) or by using service email NWSSPInformationGovernance@wales.nhs.uk



Record of Achievements

In 2025/26:



Information Governance training **11** classes were run
Staff attended IG training **649** (**477 in 2024/25**)



IG eLearning core skills **90.15 % yearly average** compliance across NWSSP (**89.5 % in 2024/25**)



98.7 % Compliance within 20 working days (**95.25 % in 2024/25**)
IG assessments completed to 100% compliance



166 Freedom of Information Requests received (**138 in 2024/25**)

Training

To ensure compliance with confidentiality and information processing, related legislation is essential for everyone working in the NHS. To ensure that health information and other identifiable data is used effectively and legally, suitable training was provided by the NWSSP Information Governance Manager to assure the organisation that staff are knowledgeable in these areas and that confidentiality is at the forefront of their minds.

Training is provided to all staff to be aware of their own responsibilities in relation to compliance with good practice and organisational policy, and to be extra vigilant in the way they manage information, ensuring that good

governance and security is paramount.

The training provided to staff includes good practice guidelines and legislation with Information Governance, Freedom of Information, email, records management and social media.

To support agile working, Information Governance training sessions in 2025/26 continued to be facilitated using Microsoft Teams. The NWSSP Information Governance Manager reports that using this functionality continues to be beneficial and allows all staff requiring refresher sessions or new starters to attend the short session. In 2025/26 (April 2025 to March 2026):

148

staff attended
for the first time
(113 in 2024/25)

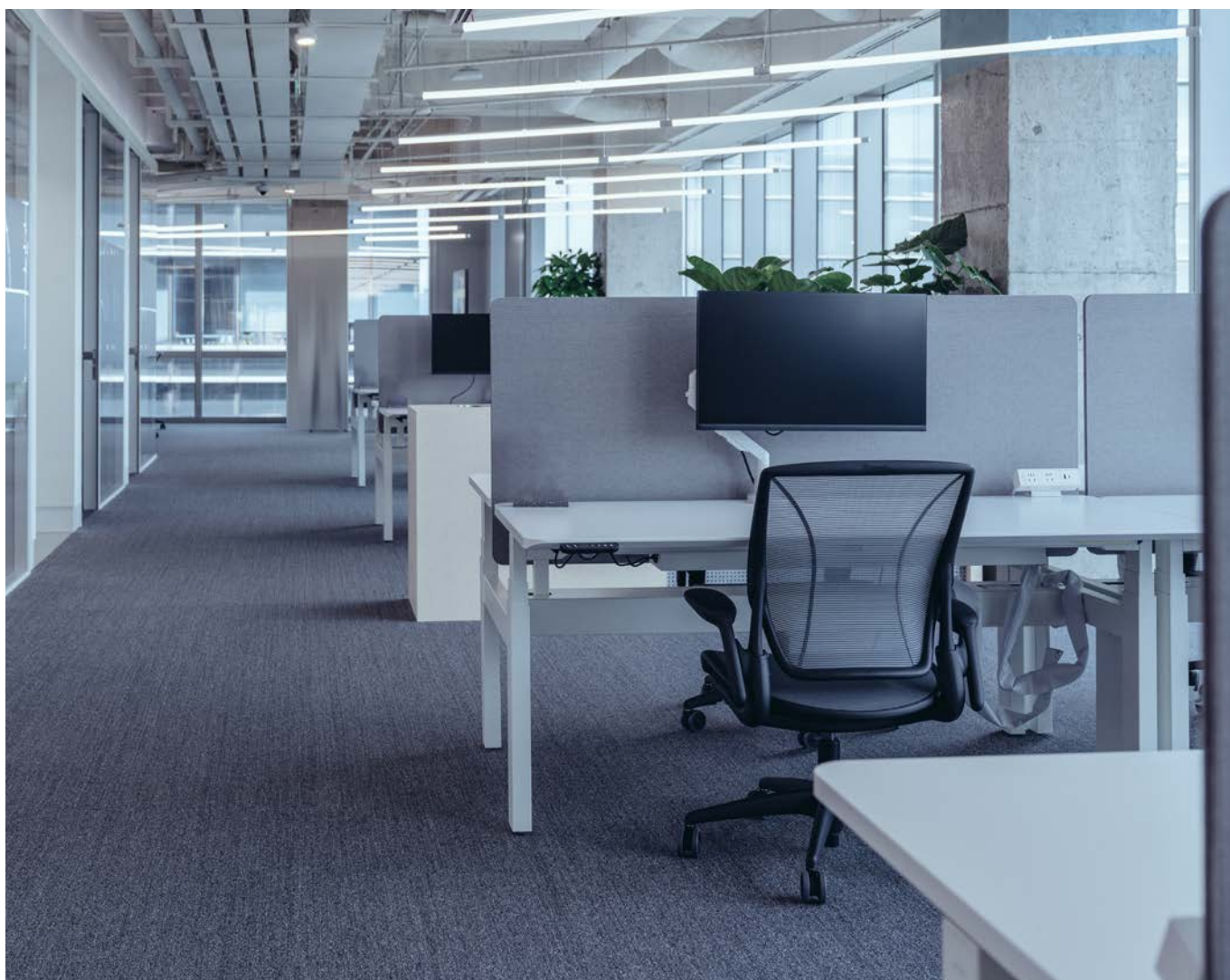
501

staff attended
as a refresher
(365 in 2024/25)

Clear Desk and Remote Working procedures

A clear desk procedure is in place to provide guidance to all employees to ensure that they clear their desks at the end of each workday (or when an employee is away for a period of time) of any confidential information.

Clear desk guidance helps the NWSSP to reduce the risk of information theft, fraud, or a security breach caused by sensitive information being left unattended and visible in plain view. This was written for those who also use “hotdesking” arrangements for working and any remote working that may be planned for the near future.



NHS Wales Shared Services Partnership (NWSSP) Clear Desk Best Practice

All employees should clear their desks at the end of each workday. The following clear desk best practice will help NWSSP reduce the risk of information theft, fraud, or a security breach caused by sensitive information being left unattended and visible in plain view.

- Where practically possible, any paper and computer media should be stored in suitable locked safes, cabinets or other forms of lockable furniture when not in use, especially outside working hours.
- Where lockable filing cabinets, drawers, cupboards etc. are not available, office doors must be locked if left unattended.
- Hard copy documents containing any personal data, or confidential, restricted or sensitive information should be stored as appropriate e.g. Workforce files. Where appropriate, documents should always be scanned to PDF and stored within the appropriate folders on NWSSP's secure servers. Original paper copies should be securely disposed of in Confidential Waste Bins for destruction.
- Employees are required to ensure that all confidential, restricted or sensitive information in hardcopy or electronic form is secured at the end of the day or when they are expected to be away from their desk for an extended period to attend meetings.
- Any confidential, restricted or sensitive information must be removed from desks and locked in a drawer when a desk is left unoccupied at any time with the exception of tea making, comfort breaks, etc.
- Confidential, restricted or sensitive information, when printed, should be collected from printers immediately. Where possible printers with a 'locked job' facility should be used.
- Reception areas can be particularly vulnerable to visitors. This area should be kept as clear as possible at all times. No personally identifiable information should be kept on desks within reach or sight of visitors.
- Upon disposal, any document containing any personal data or confidential, restricted or sensitive information should be placed in confidential waste bins. Confidential waste must not be left on desks, in filing trays or placed in regular waste bins.
- Keys used for access to confidential, restricted or sensitive information must not be left in or on an unattended desk. Keys for desk drawers, cabinets and other secure areas must be stored in a dedicated key safe or location.

Artificial Intelligence (AI)

AI tools are referred to as Microsoft Copilot but also other AI tools that staff may use for their work ethically, securely and productively. By establishing standards for responsible use, it has been identified that we can utilise the benefits of AI while protecting the organisation, our service users, contractors and employees from risks related to data security and confidentiality while being compliant.

Using AI can boost productivity by automating routine tasks, improving research, and enhancing creativity as well as assisting those who are neurodivergent in areas such as email and translation of text. However, it is essential to use it responsibly and understand its limitations.

Do use Microsoft Copilot to:

- draft initial ideas or outlines;
- draft initial emails, reports or presentations;
- help with tasks like summarising documents, researching and organising information;
- assist with compiling meeting minutes, summarising discussions and note taking;
- enhance efficiency for routine tasks;
- conduct initial research or gather general knowledge; and
- rephrasing text or emails for clarity or to understand business or technical discussions.

Do not use Microsoft Copilot to:

- automate or influence critical decisions, especially in sensitive areas like recruitment or legal judgements, without significant human review;
- misrepresent AI-generated content as your original work;
- create content that infringes on copyright or intellectual property rights; or
- automate human-centred processes where interaction is key to the service.

Guidance

- Never blindly trust AI-generated content. Always review and refine the output to ensure accuracy and relevance, applying your own human expertise and critical thinking.
- Employees must only use AI tools that are available on our systems within NHS Wales (i.e. Microsoft Copilot). Certain identified external AI tools that represent a cyber risk will be blocked. Use of other AI tools is also acceptable; however inputting anything relating to NWSSP business such as sensitive or confidential information and commercially sensitive data must always be avoided. Staff should note that existing IT security and Internet usage policies still apply.
- All staff are responsible for ensuring that AI tools are used appropriately and observe existing guidance around organisational confidentiality and information security policies.
- When logged in using your NADEX ID and password, all NHS Wales staff are connected to Microsoft Copilot chat which is secure on the NHS Wales tenancy but it is recommended that care is still taken in regard to what is input and how it is used.
- The quality of AI output depends on the quality of your input. Experiment with clear, detailed, and specific instructions to get the best possible results.





General Data Protection Regulation (GDPR)

The GDPR was implemented by NWSSP on the 25th May 2018 and this continues to be the legislation that the organisation works within. This legislation applies to all Public Authorities and those companies and organisations that process personal information in any form.

The elements of GDPR that the NWSSP continues to work by are:

Awareness

Staff within NWSSP are aware of the legislation and what this means to each department.

Accountability

NWSSP have developed and continue to demonstrate compliance and use accountability measures such as Privacy Impact Assessments.

Communication

Providing service users (and staff) with meaningful information on how we use their data.

Legality

Consideration of all legal uses of identifiable data.

Consent

The assessment of whether we need to ask for permission (consent).

Individual's rights

The right to request information, have it corrected, deleted and possibly erased.

Data Breaches

The assurance that the NWSSP has protocols to detect, investigate and report data breaches.

The 7 principles of the General Data Protection Regulation (GDPR)

The UK GDPR sets out seven key principles and these should lie at the heart of everyone's approach to processing identifiable / personal data. Service user can be defined as a patient, contractor, member of staff, supplier, member of the public or anyone who provides information to NWSSP.

1 Lawfulness, Fairness and Transparency

"Data must be processed lawfully, fairly and in a transparent manner"

The intended use of data needs to be disclosed clearly and efficiently in a way that allows the service user to understand exactly how their information is being collected and processed by NWSSP. This creates transparency in data sharing so that no one involved can be upset or unaware on how their data was processed.

3 Integrity and Confidentiality

Data should be processed on a need-to-know basis. Only NWSSP staff who require access to the information should be given access to it. This builds trust with the service user as well as limiting unnecessary loss or inappropriate access.

"Data must be processed using appropriate technical or organisational measures to ensure appropriate security, including protection against unauthorised or unlawful processing and accidental loss, destruction or damage"

Confidentiality means keeping service users' privacy as the forefront of NHS Wales business practices and using data in a way that is discrete and respectful of the service users' information and privacy.

2 Purpose Limitation

"Data must be collected for specified, explicit and legitimate purposes and not further processed in a manner that is incompatible with those purposes. Further processing for archiving purposes in the public interest, scientific or historical research purposes or statistical purposes can be considered if it is compatible with the initial purposes"

This means that data cannot be stored and reused for other things other than what was initially disclosed by the service user. This goes back to the first principle in that data usage needs to be clearly explained by use of a Privacy Notice. This prevents NWSSP from using data for other undisclosed means at a later date.

4 Accountability

"The Data Controller must be responsible for, and able to demonstrate compliance"

Anyone who is handling data needs to be properly trained and fully aware of exactly what GDPR compliance means. Ultimately it is the job of each NHS Wales organisation (including the NWSSP) to ensure that GDPR compliance is maintained and that service user privacy is held with the utmost importance.

The 7 principles of the General Data Protection Regulation (GDPR)



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5 Accuracy

The information you are collecting on service users' needs to be correct.

"Data must be accurate and, where necessary, kept up to date. Every reasonable step must be taken to ensure that inaccurate personal data can be erased or rectified without delay"

Whether it is a typo or outright misinformation, it needs to be identified correctly as soon as possible. This ensures that the data that NWSSP is utilising is clearly tied to the subject as well as ensuring professionalism when interacting with the service user in regards to their data. Nothing is worse than sending a letter containing sensitive information to a wrong postal address or sending confidential information to an incorrect email address.

6 Storage Limitation

this is a crucial part of GDPR compliance.

"Data must be kept in a form which permits identification of service users for no longer than is necessary for the purposes for which the personal data is processed. Personal data may be stored for longer periods if it is processed solely for archiving purposes in the public interest, scientific or historical research purposes or statistical purposes. These exceptions must implement appropriate technical and organisational measures required by the GDPR in order to safeguard the rights and freedoms of individuals"

NWSSP must clearly explain to service users how long we will be storing their data as well as ensuring it is properly destroyed after it has been utilised for its intended purpose. This creates clear expectations for all service users' and an added level of trust knowing that once their information is used it is not just going to be stored away waiting to be leaked or stolen in a breach. It limits exposure as well as loss in the event of a data breach.

7 Data Minimisation

Data minimisation essentially means the use of data needs to be limited to its essential needs.

"Data must be adequate, relevant, and limited to what is necessary in relation to the purposes for which they are processed. In short, the NWSSP should identify the minimum amount of personal data needed to fulfil the purpose and nothing more"

Data retention, processing, and sharing needs to be limited and strongly considered before it is collected in any form from the service user.



GDPR compliance serves to better protect customer's privacy and ensure everyone is aware of exactly how their data is being utilised.

Information Governance Workplan

The Information Governance work plan highlights a significant number of areas that cover off or contribute to compliance with IG.

The 2025/26 workplan focused on a programme of Information Governance work for the NWSSP to include but not limited to:

- Management of the Information Asset function;
- Consideration of work around Artificial Intelligence;
- Communication of Information Governance topics throughout the organisation;
- Training and awareness;
- Continued compliance with legislation;
- Identifying areas for improvement;
- All new or existing identifiable information use and processes are Privacy Impact Assessed ("Privacy by Design") and involve Information Governance input at the earliest possible juncture;
- Communication with IG colleagues and reporting mechanisms;
- Supporting new services and initiatives;
- Supporting other organisations and forums including involvement in National work;
- Information Governance Risk Register;
- Breach reporting duties; and
- Data Subject Access.

These work plans demonstrate compliance in many areas and those where progress can be measured. Inclusion of a Health Check function has ensured that a report on progress has been included for all areas and a financial year end summary.

Information Governance assessment toolkit 2025/26

The Welsh Information Governance Toolkit is a self-assessment tool enabling organisations to measure their level of compliance against national Information Governance standards and legislation.

The NWSSP has completed their assessment for 2025/26 and this was submitted by the deadline of the 31st March 2026 and achieved 100% compliance across all areas.

The assessment helps identify those areas which require improvement and assist in informing organisations' IG Improvement Plans for the coming year. The aim is to demonstrate that organisations can be trusted to maintain the confidentiality and security of both personal and business information.

This will provide reassurance to staff and patients that their information is processed securely and appropriately, and assure other organisations where

sharing is made that appropriate IG arrangements are in place.

The IG Toolkit consists of simple to follow assessments, comprising of a range of rudimentary questions requiring tick box answers, one-line statements and the facility to upload or link to documents as evidence.

The Welsh IG Toolkit is completed by General Practices, Health Boards, Trusts and Special Health Authorities and Community Pharmacies.



Information Governance assessment toolkit 2025/26

Under the General Data Protection Regulation, NWSSP uses a Data Privacy Impact Assessment (DPIA) process. This is also known as “Privacy By Design” and the process involves the assessment and assurance of any proposed projects, new workstreams or changes to existing work that includes the use of identifiable data.

A DPIA is used to detail the proposals and provide recommendations to ensure that all identifiable data is secure and remains compliant. The NWSSP Information Governance Manager has worked on DPIAs in 2025/26 that included areas such as:

- CCTV Upgrades
- Changes to the Medical Examiner Service
- Radiopharmacy
- Gluten Free Subsidy Service All Wales
- Volunteer Management System
- Quail
- Community Pharmacy Wales Audit Data
- LIMS
- Learning @NHSWales Agency Project
- Service User Feedback review
- PC Workforce Information System
- e-Scheduling
- Speaking up Safely
- Radiology Incident Reporting
- Payroll App

Plus further assessment for the requirements were completed for projects that had the potential for sharing or use of identifiable information. Early IG involvement through the DPIA process reduced information risks at design stage and supported timely progression of projects.



What is confidential information?

Information Governance concerns the protection of confidential, identifiable information regardless of the form it takes. Following a recent Information Governance audit, the NWSSP Information Governance Manager has compiled a brief summary of some of the areas that are classed as confidential/non-confidential as below.

Confidential information can include:

- Patient information – Medical information, test results.
- Personnel/Workforce records including Employee number.
- Home address.
- Student Bursary details.
- Commercially sensitive information (cost of an item, market pricing, trade secrets).
- Financial information - Payroll/Pension/Bank/Salary Sacrifice details.
- Recruitment information.
- Credit card details.
- Legal proceedings.
- Deceased patient records.
- Internal staff databases of contact information.
- Documents marked as 'Private' or 'Confidential'.
- Invoices containing pricing/identifiable details/personal information.

What isn't classed as confidential?

- Job descriptions.
- Advertised jobs on NHS Wales.
- Annual reports and accounts.
- Freely published information in a newspaper/on websites.
- Newsletters.
- Contract/Purchase information (contract values).
- Freely available public information (usually through Freedom of Information requests).
- Externally provided staff contact information.
- Privacy Notices.

Remember, information should be used for the purpose it was collected for, and for compatible, lawful purposes. There are legal basis in place for the identified and recorded processing responsibilities within NWSSP, however it is important that if you have any concerns to discuss them with the NWSSP Information Governance Manager.

Remember: All staff are personally responsible for the information they hold, access, process and share. This is regardless of location.



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Shared Services
Partnership

Information Sharing / Data Processing Agreements

Information Sharing or Processing Agreements are required to ensure that information that is identifiable is given the right level of consideration. When drafting a sharing or processing agreement this will typically include:

- The context of the share or processing;
- The types of data involved;
- The parties involved; and
- The legislation concerned.

It is important that all parties consider their roles and responsibilities in appropriate and confidential data use.

Any requests for data sharing or processing (either from NWSSP or your requirement for requesting data) can be discussed with the NWSSP Information Governance Manager.



Breach reporting

As part of the organisation's reporting duties, it is important that all staff identify an incident defined as a data breach and also know how to report it.

In 2025/26, there were 41 low level data breaches reported in NWSSP (36 in 2024/25). This provides assurance that no systematic or high severity level breaches were experienced. However, recommendations are given to all breaches reported and trends are monitored to ensure that staff are aware of the impact that a data breach can have on the organisation and the individual.

The NWSSP has a full confidentiality breach reporting protocol that is available on the NWSSP intranet and sharepoint sites and detail when and how to report a breach.



Although not an exhaustive list, a few examples of typical breaches of confidentiality is defined as any event that has resulted or could result in:

- A staff member who has accessed their own patient records or other held records.
- A staff member who has accessed the GP records, demographic information or details of a family member.
- A staff member who has accessed records of another staff member.
- A staff member who has accessed confidential information and altered it without permission or under a fair and lawful process.
- A staff member who has accessed confidential information outside their work remit.
- A staff member who has knowingly accessed a record using another staff member's password and login information.
- A staff member who has removed confidential information from their place of work and subsequently lost it.
- A staff member who has either lost a laptop or other NHS equipment or had it stolen from the possession.
- A staff member who has told another person not connected to the business (such as a family member or friend) something confidential seen in the course of their work.
- A staff member who has emailed confidential information to an incorrect email address.
- A staff member who has published confidential information on the internet or made such information publicly available.

With any breach, this could cause an adverse impact due to a breach of confidentiality that can be defined for example as:

- A threat to personal safety or privacy.
- Enforcement action or a large monetary penalty from the Information Commissioner's Office.
- Disruption of NHS business.
- Reputational damage or embarrassment to the NHS.

Any concerns or questions relating to a potential or identified breach of confidentiality can be directed to the NWSSP Information Governance Manager for discussion.

Reporting a confidentiality Breach



NHS Wales Shared Services Partnership (NWSSP) has a commitment to ensuring that correct, legal use of confidential information is observed at all times and any suspected breaches and errors in using confidential, identifiable data (defined as personal or sensitive personal data, and commercially sensitive data) is acted upon.

It is vitally important that if you experience a confidentiality breach in your place of work, regardless of where that may be, that you inform the NWSSP Information Governance Manager as soon as possible and also report using the DATIX incident reporting form using the link below.

Useful links

The DATIX incident reporting form can be found on the NWSSP intranet or using this link datixweb.cymru.nhs.uk/live/index.php

Information Governance policies including the Confidentiality Breach Reporting protocol can be found on the Information Governance pages on the NWSSP intranet.

To discuss or report any concerns please contact Tim Knifton, Information Governance Manager - Tim.Knifton@wales.nhs.uk.

It is important to note any suspected or confirmed breaches of confidentiality and to report them as soon as possible so that action can be taken in line with current legislation.

Some examples of typical breaches of Information Governance or confidentiality are as follows:

- Issues around Data accuracy, availability or quality of data.
- A staff member who has emailed confidential information to an incorrect email address.
- A staff member who has emailed the wrong confidential information/or too much identifiable data to another recipient.
- A staff member who has accessed confidential information and altered it without permission.
- Use, access or sharing information without permission (consent).
- A staff member who has accessed confidential information outside their work remit.
- A staff member who has knowingly accessed a record using another staff member's password and login information.
- A staff member who has removed confidential information from their place of work and subsequently lost it or had it stolen (including laptops and other IT equipment).
- A staff member who has told another person not connected to the NWSSP (such as a family member or friend) something confidential seen in the course of their work.
- A staff member who has published confidential information on the internet or made such information publicly available.
- A staff member who has published confidential information to another work colleague who is not authorised to receive it or has no legal requirement or entitlement.

The Data Use and Access Act 2025 (DUAA)

What does it mean for NWSSP?

The DUAA is a new Act of Parliament that updates some laws about digital information matters.

It changes Data Protection laws in order to promote innovation and economic growth and make things easier for organisations, whilst it still protects people and their rights.

Most of the changes offers NWSSP an opportunity to do things differently, rather than needing you to make specific changes to comply with the law.

The DUAA might make things easier for us in the following ways:

New 'recognised legitimate interests' lawful basis:

When we use personal information for certain 'recognised legitimate interests', it removes the need for us to balance the impact on the people whose personal information we use, against the benefits arising from that use. For example, when protecting public security or vital interests.

Disclosures that help other organisations perform their public tasks:

It allows us to give personal information to organisations such as the police, without having to decide whether that organisation needs the information to perform its public tasks or functions. Instead, the organisation making the request is responsible for this decision.

Subject access requests (SARs):

It makes it clear that NWSSP only has to make reasonable and proportionate searches when someone asks for access to their personal information.

Assumption of compatibility:

It allows us to assume that some re-uses of personal information are compatible with the original purpose the NWSSP collected it for, without having to do a compatibility test. This includes disclosing personal information for the purposes of archiving in the public interest, even if NWSSP originally only got consent for a different purpose.

Making things clearer:

It improves the way the law is written and structured to make it easier for NWSSP to follow and apply, but without materially changing how we can use personal information. For example: it clarifies that direct marketing can be a legitimate interest; and it rewords the test you need to apply when transferring personal information outside the UK.

Are there any new requirements for us to meet?

Data protection complaints:

The DUAA requires you to take steps to help people who want to make complaints about how NWSSP uses their personal information, such as providing an electronic complaints form. We also have to acknowledge complaints within 30 days and respond to them 'without undue delay'.

Individual's rights

For general data processing under the UK GDPR, individuals have specific rights. The NWSSP has a full set of guidance documents for reference.

The rights of individuals concern the following:

Data Subject Access

A Data Subject Access request is simply a request made by or on behalf of an individual for the information that he or she is entitled to ask for under applicable Data Protection Legislation. Data Protection Legislation requires the NHS Wales Shared Services Partnership (NWSSP) to process personal data in accordance with the rights of living individuals.

Right to be informed

Part of the Data Protection legislation is to inform all service users on the use of their data (accountability). The NWSSP informs those who we use data for:

- why we are able to process information;
- what purpose we are processing it for;
- whether service users have to provide it to us;
- how long we store it for;
- whether there are other recipients of their personal information;

- whether we complete any automated decision-making or profiling;

The privacy notices we have developed include data subjects' rights to request their data, have inaccuracies corrected or data erased (in certain circumstances).

Right to rectification

Under Article 16 of the UK General Data Protection Regulation (GDPR) individuals have the right to have inaccurate personal data rectified. An individual may also be able to have incomplete personal data completed, although this will depend on the purposes for the processing.

Data portability

The right to data portability gives individuals the right to receive personal data they have provided to a controller in a structured, commonly used and machine readable format. It also gives them the right to request that a controller transmits this data directly to another controller.

Restriction of processing

Article 18 of the UK GDPR gives individuals the right to restrict the processing of their personal data in certain circumstances. This means that an individual can limit the way that an organisation uses their data. This is an alternative to requesting the erasure of their data.

Right to erasure

Under Article 17 of the UK GDPR individuals have the right to have personal data erased. This is also known as the 'right to be forgotten'. The right is not absolute and only applies in certain circumstances.



Freedom of Information Act (FOIA)

The Freedom of Information Act (2000) supports the principles of openness and transparency and welcomes the rights of access to information relating to policy, procedure and decision making. The FOIA covers public authorities that use public money to make decisions and therefore have to be accountable for those.

NWSSP has created a climate of openness by providing improved access to information about the organisation and facilitates the development of such an environment year after year.

In 2025/26, NWSSP received 166 Freedom of Information requests (138 in 2024/25). These included requests for information relating to:

- Accounts payable;
- Corporate Services processes;
- Language Services translations;
- Medical Examiner scrutinies;
- Minimum wage and cost of living;
- Procurement processes and purchasing;
- Primary Care prescribing activity;
- Salary Sacrifice schemes;
- Senior Salaries.



Links



2025/26 Annual Review and previous annual reviews

https://nhswales365.sharepoint.com/sites/SSP_Intranet/SitePages/IG-Annual-Reviews.aspx



NWSSP Information Governance pages

<https://nwssp.nhs.wales/about-us/information-governance/>



NWSSP Information Governance Steering Group

[https://nhswales365.sharepoint.com/sites/SSP_Intranet/SitePages/Information-Governance-Steering-Group-\(IGSG\).aspx](https://nhswales365.sharepoint.com/sites/SSP_Intranet/SitePages/Information-Governance-Steering-Group-(IGSG).aspx)



The Information Commissioner's Office

<https://ico.org.uk/>

Contact

For any questions on the content of this review, please contact:

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