

# NWSSP Audit Committee Meeting

Tue 28 April 2026, 14:00 - 16:00

By Microsoft Teams



Meeting Chaired by Gareth Jones

## Agenda

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

15 min

Verbal Gareth Jones, Chair

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

Verbal Gareth Jones, Chair

#### **1.2. Apologies**

Verbal Gareth Jones, Chair

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 10 February 2026**

Verbal Gareth Jones, Chair

 Draft Audit Committee Minutes 100226.pdf (9 pages)

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

Verbal Gareth Jones, Chair

 Matters Arising 28 April 2026.pdf (2 pages)

### 14:15 - 14:30 **2. NWSSP Update**

15 min

Neil Frow, Managing Director, OBE

#### **2.1. Managing Director Update**

Discussion/Noting Neil Frow, Managing Director, OBE

 NWSSP Audit Committee Managing Directors Report 28 April 2026.pdf (6 pages)

### 14:30 - 14:45 **3. External Audit**

15 min

#### **3.1. Audit Wales Update**

Discussion/Noting David Burridge, Audit Wales

 Audit Wales update paper - NWSSP April 2026 AC meeting.pdf (2 pages)

## 3.2. 2025-26 NWSSP Audit Assurance Arrangements

*Discussion/Noting* David Burridge, Audit Wales

 2025-26 External Audit Assurance Arrangements - NHS Wales Shared Services Partnership.pdf (10 pages)

## 14:45 - 15:05 4. Internal Audit

20 min

### 4.1. Progress Update

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

 A&A NWSSP Audit Cttee Progress Report April 2026.pdf (7 pages)

### 4.2. Internal Audit Reports

*Sophie Corbett, Deputy Head of Internal Audit*

#### 4.2.1. Payroll Services Internal Audit Report

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

 SSP-2526-02 Payroll Services - Final Internal Audit Report.pdf (6 pages)

#### 4.2.2. Single Lead Employer Internal Audit Report

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

 SSP-2526-06 Single Lead Employer Final Internal Audit Report.pdf (5 pages)

#### 4.2.3. Digital Strategy Internal Audit Report

*Discussion/Noting* Martyn Lewis, Auditor

 NWSSP 2526-14 Digital Strategy final IA Report.pdf (8 pages)

### 4.3. Draft Internal Audit Plan and Charter 2026-27

*Decision* James Johns, Head of Internal Audit

 A&A NWSSP Internal Audit Plan, Mandate & Charter 2026-27 FINAL3.pdf (24 pages)

## 15:05 - 15:25 5. Counter Fraud

20 min

### 5.1. Progress Report

*Discussion/Noting* Mark Weston, Counter Fraud Manager

 NWSSP Q4 2025 2026 LCFS Progress Report Final.pdf (8 pages)

### 5.2. Draft Counter Fraud Annual Plan 2026-27

*Decision* Mark Weston, Counter Fraud Manager

 NWSSP Counter Fraud Annual Plan 2026 2027 Final.pdf (22 pages)


## 15:25 - 15:55 6. Governance, Assurance and Risk

30 min

### 6.1. Governance Matters

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

 NWSSP Expenditure April 2026.pdf (10 pages)

 All Wales Contracting Expenditure Final.pdf (9 pages)


## 6.2. Losses and Special Payments Paper

*Discussion/Noting*                      *Linsay Payne, Deputy Director of Finance and Corporate Services*

 NWSSP Audit Committee - 2025-26 Losses & Special Payments FINAL.pdf (6 pages)

## 6.3. NWSSP Annual Reporting Timeline


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

 NWSSP Audit Committee - NWSSP Annual Reporting Timeline 2025-26.pdf (5 pages)

## 6.4. NWSSP Corporate Risk Register

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

 NWSSP Corporate Risk Register April 2026 CP Final.pdf (5 pages)

 NWSSP Corporate Risk Register April 2026.pdf (7 pages)

## 6.5. Audit Recommendation Tracker

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


 Tracking of Audit recommendations report April 2026.pdf (3 pages)

 Appendix A Progress of Audit Recommendations April 2026.pdf (2 pages)

## 15:55 - 15:55    7. Items for Information

0 min

*Information*                      *Gareth Jones, Chair*

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

## 15:55 - 16:00    8. Any Other Business

5 min

*Verbal*                      *Gareth Jones, Chair*

- *Audit Committee Assessment of Effectiveness Process 2026; and*
- *NWSSP Audit Committee Extraordinary Meeting.*

## 16:00 - 16:00    9. Date and Time of Next Meeting, 7 July 2026, from 2 to 4pm, in person at IP5

0 min

*Information*                      *Gareth Jones, Chair*

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

**MINUTES OF THE MEETING HELD ON  
TUESDAY 10 FEBRUARY 2026 / 14:00-16:00  
VIA TEAMS APPOINTMENT**

<b>Attendance</b>	<b>Designation</b>	
<b>Members:</b>		
Gareth Jones (GJ) Chair	Independent Member	
Vicky Morris (VM)	Independent Member	
<b>In Attendance:</b>		
Tracy Myhill (TM)	NWSSP Chair	<b>Organisation</b> NWSSP
Neil Frow (NF)	Managing Director	NWSSP
Alison Ramsey (AR)	Director of Finance & Corporate Services	NWSSP
Rebecca Nelson (RN)	Director of Planning, Performance and Informatics	NWSSP
Jonathan Irvine (JI)	Director of Procurement, Supply Chain, Logistics, Transport and Laundry Services	NWSSP
Simon Cookson (SC)	Director of Audit & Assurance Services	NWSSP
James Quance (JQ)	Assistant Director of Corporate Services	NWSSP
Lindsay Payne (LP)	Deputy Director of Finance & Corporate Services	NWSSP
James John (JJ)	Head of Internal Audit Services	NWSSP
Sophie Corbett (SCo)	Deputy Head of Internal Audit and Assurance Services	NWSSP
Mark Weston (MW)	Local Counter Fraud Specialist	NWSSP
Martyn Lewis (ML)	Audit Manager, Audit and Assurance Services	NWSSP
Murray Gard (MG)	Audit Manager, Audit and Assurance Services	NWSSP
Carly Wilce (CW)	Corporate Services Manager	NWSSP
Jillian Haynes (JH)	Secretariat	NWSSP
Matthew Bunce (MB)	Director of Finance Services	VUNHST
Non Gwilym (NG)	Interim Director of Corporate Governance	VUNHST
John Union (JU)	Independent Member for Velindre Finance	VUNHST
Steve Wyndham (SW)	Audit Lead	Audit Wales

<b>Item</b>		<b>Action</b>
<b>1. STANDARD BUSINESS</b>		
1.1	<b>Welcome and Introductions (GJ)</b> The Chair welcomed members to the meeting, notably John Union, new VUNHST Finance Independent Member attending to observe the meeting; Rebecca Nelson, attending to present the 2026–29 Integrated Medium-Term Plan (IMTP) and Murray Gard and Martyn Lewis, who would present the Internal Audit reports covered under section 4.2.	
1.2	<b>Apologies (GJ)</b> No apologies were recorded.	
1.3	<b>Declarations of Interest (GJ)</b> No declarations of interest were presented.	
1.4	<b>Minutes of Meeting held on 7 November 2025 (GJ)</b> Minutes of the meeting held on 7 November 2025 were <b>APPROVED</b> as an accurate record.	

Item		Action
	<p>GJ informed the Group that Velindre University NHS Trust (VUNHST) had adopted a more concise approach to meeting minutes, focusing on key points, decisions, assurances and actions, rather than detailed narrative. He expressed the hope that the NWSSP Audit Committee would consider mirroring this agreed approach. The Group agreed.</p>	
1.5	<p><b>Matters Arising (GJ)</b></p> <p>JQ explained that, of the nine actions, four were dependent on the establishment of a Welsh Government (WG) Working Group to take forward recommendations arising from the review of NWSSP governance and accountability arrangements. These actions, shaded in grey, had been superseded by the recommendations and would be progressed through the Working Group. Regular updates would be reported to the Audit Committee during 2026. Members noted and agreed.</p> <p>GJ queried Action 4.3 relating to the Internal Audit Annual Plan and Charter, following concerns raised at the May 2025 meeting regarding aspects of the NWSSP Charter. It was noted that these concerns related to terminology used in respect of the Accountable Officer and governance arrangements. SC suggested that an explanatory note be included within the audit opinion to provide clarity and avoid future delays in approval. Members agreed.</p> <p>Four other actions were marked as complete and one was not yet due.</p>	
<b>2. NWSSP Update</b>		
2.1	<p><b>NWSSP Integrated Medium Term Plan (IMTP) 2026-29 (RN)</b></p> <p>RN presented the 2026–29 Integrated Medium Term Plan (IMTP), which had been approved by the Shared Services Partnership Committee at its meeting on 22 January 2026, subject to any queries or updates received before 8 February. RN confirmed that no material changes had been made since approval.</p> <p>The Plan aligns with the Welsh Government Planning Framework, published in December 2025, and sets out NWSSP’s planned delivery, performance monitoring arrangements, and approach to managing financial and operational pressures. It also demonstrates how NWSSP will support Health Boards in delivering their clinical priorities. The financial allocation letter for 2026–27 was received in December 2025, and the Plan would be submitted to Welsh Government by the deadline of 31 March 2026, with a bilingual video and a summary to be developed and published in due course.</p> <p>The 2026–29 IMTP was reported as financially balanced; however, cost pressures of £8.8m were noted in relation to Transforming Access to Medicines (TrAMS), Radiopharmacy, inflation, and increased Employer National Insurance contributions. Significant digital investment was also highlighted, including the planned replacement of the ESR and financial management systems.</p>	

Item		Action
	<p>RN noted that a new strategic objective, titled Our Partners, had been established following the annual Shared Services Partnership Committee development day in October 2025.</p> <p>VM asked whether there was any action partners could take to support the pressures outlined, and secondly, seeking clarification on the EQIIA process. AR responded that greater consistency in service delivery across Wales would be key, noting that the principal challenge was agreeing shared priorities. RN confirmed that the plan had been considered and approved by NWSSP's established Equality Integrated Impact Assessment (EQIIA) panel.</p> <p>TM advised that the IMTP would be presented to the Velindre University NHS Trust Board on 26 March 2026 to enable Board review. RN was thanked for her presentation and ongoing work on the development of the Plan.</p> <p>The Committee <b>NOTED</b> the report.</p>	
2.2	<p><b>Managing Director's Report (NF)</b></p> <p>NF presented an update on recent developments within NWSSP since the previous meeting. Key points to note included:</p> <ul style="list-style-type: none"> <li>• The outcome of the Welsh Government review of NWSSP's Governance and Accountability arrangements had been published and was a positive assessment, confirming that the arrangements were materially sound. An Implementation Group would be established by WG to take forward the recommendations identified.</li> <li>• A non-recurring savings distribution of £6m will be allocated to Welsh Government, Health Boards, and Trusts for 2025/26. This represents the highest distribution by NWSSP recorded to date. However, significant challenges are anticipated in the next financial year.</li> <li>• An update was provided on TrAMS, with NF confirming that works were progressing well and that the Radiopharmacy element was scheduled for completion in June 2026. He advised that the Final Business Case (FBC) for the South-East Hub was in development and that a building had been identified for the South-West Hub. A Project Manager had been appointed for the North Wales Hub, with several meetings already held with Betsi Cadwaladr University Health Board.</li> <li>• It was further noted that the Medical Examiner Service was in a stronger position compared to the previous year, highlighting that winter planning arrangements had been effective.</li> </ul> <p>GJ sought an update on timescales for the TrAMS South East Hub Full Business Case (FBC), noting that approval had not been secured ahead of the Welsh Government pre-election period. NF advised that timescales were dependent on the Welsh Government approval process and therefore remained uncertain. Ongoing discussions are taking place regarding submission options to support scrutiny and minimise delays. The start of the operational phase will be dependent on approval, with the FBC expected to be shared with NHS organisations in April/May to enable governance processes to commence. NF confirmed regular updates were being provided through the Programme Board and the Partnership Committee.</p>	

Item		Action
	The Committee <b>NOTED</b> the report.	
2.3	<p><b>Welsh Government’s Independent Review of NWSSP’s Accountability and Governance Arrangements (JQ)</b></p> <p>This item had been addressed earlier in the agenda; however, JQ advised that Welsh Government had developed a draft Terms of Reference for the Implementation Group, which had been shared for comment and the initial meeting of the Group will take place on 19 February. The Audit Committee will be updated on progress of implementation of the recommendations.</p> <p>The Committee <b>NOTED</b> the update.</p>	
<b>3. EXTERNAL AUDIT</b>		
3.1	<p><b>Audit Wales Update (SW)</b></p> <p>SW presented the update highlighting that the assurance work for 2025-26 had begun and a more detailed paper would be presented to the next Committee meeting in April 2026. Planned work for 2026-27 would be consistent with the previous year, with the addition of the Case Management System (CMS) for Welsh Risk Pool, which replaced the Quantum system last April.</p> <p>The Committee <b>NOTED</b> the report.</p>	
3.2	<p><b>Results from a Pilot Data Matching Exercise on GP Patient Lists (AR)</b></p> <p>NF commended the work performed on this exercise by Audit Wales around how NWSSP Primary Care Services manage the GP patient lists across Wales on behalf of Health Boards. A few points for further improvement in controls were welcomed. AR stated that the report provided assurance to members that appropriate control measures are in place to mitigate risks of fraud. The report would also be shared with the Counter Fraud Steering Group. Audit Wales had shared the report with Jacqueline Totterdill, NHS Wales Chief Executive who had issued positive feedback around the assurances.</p> <p>GJ noted in paragraph 20 that the value of the duplicate records found was £72,600 in 2024-25, which was nominal in relative terms. He enquired how this sum would be treated annually and whether it would be a recurring amount. AR explained that this was the estimated value of error from the exercise, and with PCS implementing further checks following the report, this should reduce.</p> <p>The Committee <b>NOTED</b> the report.</p>	
<b>4. INTERNAL AUDIT</b>		
4.1	<p><b>Progress Report (JJ)</b></p> <p>JJ provided an update on the progress made against the 2025-26 Internal Audit Plan confirming that two reports had been finalised during the period and were on the agenda. Fieldwork for other reports was advanced and</p>	

Item		Action
	<p>nearing completion. The 2026-27 Internal Audit Work Plan had also started and would be presented to members in April 2026.</p> <p>VM noted that there had been five audit reports scheduled for presentation. JJ advised that additional work was required to finalise the remaining audits.</p> <p>GJ acknowledged the additional year-end pressures on teams noting that ten audit reports remained outstanding. JJ advised that some reports may not be finalised in time for the April Committee and could therefore be deferred to the June meeting, affirming that this would not impact the delivery of the Annual Report.</p> <p>The Committee <b>NOTED</b> the report.</p>	
4.2	<b>Internal Audit Reports (SCo)</b>	
4.2.1	<p><b>Targeted Estate Fund (MG)</b></p> <p>MG presented the report, noting that this was the second review of the scheme, following the initial review undertaken in December 2023. The initial assurance level had been assessed as Reasonable; however, the current audit had been awarded Substantial Assurance, reflecting improvements in transparency, consistency and governance. Two key findings were identified for action. MG confirmed that Key Finding 1 had been implemented and achieved within the agreed timescales.</p> <p>Members were pleased with the outcome and <b>NOTED</b> the report.</p>	
4.2.2	<p><b>TrAMS Digital (ML)</b></p> <p>ML presented the report which analysed the digital and technical specifications of the TrAMS project to ensure current and future requirements are met and that legislative requirements had been included for information governance and cyber security measures. A Reasonable assurance rating was achieved overall.</p> <p>GJ asked around the impact of the procurement approach and the risk that the TrAMS digital may not deliver an appropriate solution. GJ asked for assurance that it had been addressed and that an appropriate supplier had been engaged. AR stated that a discovery phase had been agreed with an existing supplier of services to NWSSP and the programme team had heard from other manufacturing organisations using the supplier in pharmacy/manufacturing settings. An assessment would be performed following that phase. If this option was progressed there would be a limited requirement on the DHCW team, as the system is supported through a managed service provider and NWSSP inhouse Central eBusiness Team.</p> <p>The Committee <b>NOTED</b> the report.</p>	
4.3	<p><b>Quality Assurance Improvement Programme (SC)</b></p> <p>SC presented the 2024-25 Quality Assurance and Improvement Programme (QAIP), outlining the approach and work for 2025/26. The programme has been developed in accordance with the Audit and Assurance Manual and</p>	

Item		Action
	<p>Internal Audit Standards, ensuring that the annual plan encompasses all aspects of internal audit activity. It incorporates supporting information such as survey results and KPI outcomes and is complemented by the five-yearly External Quality Assessment, providing assurance of compliance. An audit satisfaction questionnaire had been introduced and feedback from over 50% of organisations had been received.</p> <p>SC reminded members that the new Global Internal Audit Standards were introduced during 2025/26. These introduce a more formal approach, which will apply to future quality assessments. Following its consideration by this Audit Committee, the QAIP will be shared with other NHS organisations' Audit Committees.</p> <p>VM queried how the KPI target around management responses compared with previous years. SC replied that the KPI target stood at 80% this year in comparison to 70% last year. He agreed to include comparison figures year on year in future reports.</p> <p>VM asked how improvement could be accurately measured when samples were selected at random. SC explained that one review per organisation was included and, although selections were made at random, he ensured a broad range of coverage, including both a digital and a capital review.</p> <p>VM stated that it would be helpful to see the details of the methodology used when selecting the reports for analysis.</p> <p><b>Action: SC would add an Appendix to the report detailing the methodology behind selection of reports for analysis.</b></p> <p>The Committee <b>NOTED</b> the report.</p>	SC
<b>5. Counter Fraud</b>		
5.1	<p><b>Progress Update (MW)</b></p> <p>MW presented the Counter Fraud Progress Report for Quarter 3. It was noted that 152 of the contracted 210 activity days had been utilised, with the remaining days expected to be delivered by 31 March 2026. Activity covered a balance of proactive and reactive work. Fraud awareness activity included six training sessions delivered to 235 staff, eLearning uptake by 75 staff, and wider engagement through newsletters and LinkedIn, resulting in total engagement of approximately 5,000 for the quarter.</p> <p>Nine referrals were received, with one new case opened and four cases closed, leaving six ongoing. A financial recovery of £1,200 relating to IT equipment was reported. Fraud prevention notices were issued, and a recent fraud risk assessment of NWSSP systems and processes had been completed. A fraud risk assessment template and register had been developed and would be reported in more detail next quarter. Under the National Fraud Initiative, 194 of 391 matches had been closed, with the remaining matches largely assessed as low risk.</p>	

Item		Action
	<p>VM queried whether benchmarking against other organisations was being undertaken. MW advised that benchmarking was currently limited due to inconsistent measurement approaches but confirmed this had been raised with the Counter Fraud Liaison Group, with a view to developing standardised reporting. The Chair agreed that comparative information would be helpful in future reports.</p> <p><b>Action: MW to include comparative benchmarking information between organisations in future reports.</b></p> <p>The Committee <b>NOTED</b> the report.</p>	<b>MW</b>
<b>6. GOVERNANCE, ASSURANCE AND RISK</b>		
6.1	<p><b>Governance Matters (AR)</b></p> <p>AR presented the paper, which provides the Committee with the contracting activity from the last Committee meeting to date. The report summarised the following:</p> <ul style="list-style-type: none"> <li>• There were no occasions where contract awards were not progressed in accordance with the Standing Orders and Scheme of Delegation;</li> <li>• NWSSP has let 31 contracts during the reporting period, which are summarised at Appendix A, which is outlined in the NWSSP Contracting Activity paper;</li> <li>• On an All-Wales basis, 33 contracts have been let for the period; of which 14 were at briefing stage, 11 were at ratification stage and 8 were extensions against contracts, which are summarised at Appendix B, outlined in the All Wales Contracting Activity;</li> <li>• 5 declarations have been made as to gifts, hospitality and sponsorship during the reporting period; and</li> <li>• No internal audit reports have been assessed as Limited or no assurance. NWSSP has reported a nil return for the quarter to the Director General of Health and Social Services at Welsh Government.</li> </ul> <p>The Committee <b>NOTED</b> the report.</p>	
6.2	<p><b>NWSSP Risk Register (JQ)</b></p> <p>JQ presented the NWSSP Corporate Risk Register, highlighting that of the 20 active risks requiring action, 6 were classified as red, 11 as amber, and 3 as yellow.</p> <p>VM sought clarification on the meaning of the heading "Target &amp; Date" within the risk register. By way of example, item A5a had a date of 28 February 2026, and VM queried whether this represented the target date for completion of the mitigating action or the target date for achieving the risk score.</p> <p>JQ advised that the intention was to reflect the target risk score; however, in this instance the objective was to maintain the risk at its current level, which may cause confusion. JQ confirmed that the narrative at item A5a would be updated to provide greater clarity.</p>	

Item		Action
	<p><b>Action: JQ to update the narrative and target date of Risk A5a.</b></p> <p>GJ noted that a number of risks within the register demonstrated a flat-lining trend and queried whether this indicated a lack of progress in implementing the planned mitigating actions, or whether the actions taken had been ineffective and therefore required review.</p> <p>AR advised that this reflected a combination of factors. Firstly, it highlighted the need for Heads of Service to avoid complacency and to continue to undertake regular and robust reviews of risks. Secondly, it reflected the high-risk operating environment within which NWSSP is currently functioning, including limitations on what mitigations can reasonably be implemented at this time. AR also stressed the importance that risk appetite needs to be considered with the Partnership Committee on a regular basis, adding that the Risk Register is considered at every meeting.</p> <p>JQ added that a number of contributing factors were at play and emphasised that where mitigating actions fail to gain traction, these should be appropriately challenged.</p> <p><b>GJ suggested that additional explanatory narrative be included within the cover paper to provide fuller context and to aid interpretation of risk trends.</b></p> <p>The Committee <b>NOTED</b> the report.</p>	JQ
6.3	<p><b>Tracking of Audit Recommendations (JQ)</b></p> <p>JQ presented an update on the implementation status of audit recommendations across Services within NWSSP.</p> <p>The tracker currently records a total of 123 recommendations, of which:</p> <ul style="list-style-type: none"> <li>• 113 have been fully implemented,</li> <li>• 10 were not yet due for completion, and</li> <li>• there were no outstanding recommendations to report.</li> </ul> <p>The Committee <b>NOTED</b> the report.</p>	
<b>7. ITEMS FOR INFORMATION</b>		
7.1	<p><b>NWSSP Audit Committee Forward Plan 2026-27 (GJ)</b></p> <p>JQ advised that the review of the NWSSP Audit Committee Terms of Reference had been paused pending the outcome of the Welsh Government Review and would therefore be incorporated into the forthcoming update of the Shared Services Partnership Standing Orders, with the review expected to be undertaken over the coming months.</p> <p>GJ expressed a preference for the NWSSP Audit Committee meeting scheduled for July to be held in person at IP5, as previously agreed, rather</p>	

Item		Action
	<p>than virtually. AR supported this proposal and suggested that members may wish to take the opportunity to visit the new Radiopharmacy area.</p> <p><b>Action: CW to arrange for the July meeting to be held in person at IP5, accompanied by a tour of Radiopharmacy for members.</b></p> <p>The Committee <b>NOTED</b> the report.</p>	<b>CW</b>
<b>8. ANY OTHER BUSINESS</b>		
<b>8.1</b>	There was no other business to discuss.	
<b>9. DATE/TIME OF NEXT MEETING</b>		
<b>9.1</b>	The next meeting would be held online on 28 April 2026 at 14:00-16:00.	

**Matters Arising**

<b>Actions arising from the meeting held on 10 February 2026</b>			<b>Action by</b>	
6.2	<b>JQ</b>	<p><b>Corporate Risk Register</b> <i>To present the Risk Appetite paper that was developed and agreed by the Shared Services Partnership Committee, to the Audit Committee meeting scheduled on 15 April 2025.</i></p>	<p><b>To be taken forward through implementation of Governance Review recommendations</b> This action has been superseded by the Welsh Government Accountability and Governance Review which has now been published and the recommendations will be implemented in coming months.</p>	<p>Dependent upon timetable for implementation of Governance Review recommendations - to be confirmed when Welsh Government implementation group meets.</p>
1.5	<b>JQ/NG</b>	<p><b>Matters Arising</b> <i>To amend the classification of Action 6.2 to amber. The Interim Director of Corporate Governance at Velindre NHS Trust, will liaise with NWSSP's Assistant Director for Corporate Services to discuss the Trust's risk policy review to ensure alignment.</i></p>	<p><b>To be taken forward through implementation of Governance Review recommendations</b> See above – the interface between Trust policies and NWSSP procedures will be worked through during the implementation of the Governance Review recommendations.</p>	
4.3	<b>SC</b>	<p><b>Draft Internal Audit Annual Plan and Charter 2025/26</b> <i>The Chair directed that a note be added to the 2025/26 Annual Internal Audit Plan to inform readers that it may be subject to changes following the governance review, and that the Charter would also be updated accordingly.</i></p>	<p><b>To be taken forward through implementation of Governance Review recommendations</b> The delivery of the 2025/26 Internal Audit Plan is advanced. The actions resulting from the Governance Review will take effect from the 2026/27 financial year and as such any changes will be reflected in the 2026/27 Internal Audit Plan.</p>	
6.1	<b>AR</b>	<p><b>Governance Matters</b> <i>Discussion took place on the arrangements surrounding Framework Agreements in general terms, using the example of the Agency Framework Agreement reported to the Committee in the Governance Matters report in May 2025.</i></p> <p><i>To revert to the Audit Committee in July 2025 with assurance surrounding the Agency Framework Agreement.</i></p>	<p><b>To be taken forward through implementation of Governance Review recommendations</b> Assurance provided to the July 2025 meeting that the All-Wales Agency Framework Agreement had followed the appropriate governance process.</p> <p>A meeting was held between AR and GJ prior to the previous Committee session.</p>	

			The Trust has expressed a strong desire for clarity regarding the All-Wales contracting arrangements. It was agreed that this matter arising would be updated and marked as pending, subject to the outcome of the Welsh Government's review of Accountability and Governance review.	
4.3	<b>SC</b>	<b>Quality Assurance Improvement Programme</b> <i>To add an Appendix to the report detailing the methodology behind selection of reports for analysis.</i>	<b>Complete</b> Reports for analysis are picked at random, as in previous years, and the full methodology for report selection will be included in future Quality Assurance & Improvement Programme Reports.	<b>28 April 2026</b>
5.1	<b>MW</b>	<b>Progress Update</b> <i>To include comparative benchmarking information between organisations in future reports.</i>	<b>Partially Complete</b> Benchmarking information on e-learning included in the report to the April 2026 meeting. Further benchmarking information will be obtained from the Counter Fraud Service Wales operational report for future reports in an appropriate format.	<b>28 April 2026</b>
6.2	<b>LP</b>	<b>Losses and Special Payments</b> <i>To include a trend analysis in future reporting conveying progress around loss management.</i>	<b>Complete and on Agenda</b> The Losses and Special Payments report is on the agenda and includes a trend analysis.	<b>28 April 2026</b>
6.2	<b>JQ</b>	<b>NWSSP Risk Register</b> <i>To update the narrative and target date of Risk A5a to provide clarity.</i>	<b>Complete</b> Review of Risk A5a has been conducted by the Director of Specialist Estates Services.	<b>28 April 2026</b>
6.2	<b>JQ</b>	<b>NWSSP Risk Register</b> <i>To enhance the cover paper by incorporating additional explanatory narrative to provide fuller context and aid interpretation of risk trends.</i>	<b>Complete</b> Further detail included in the NWSSP Corporate Risk cover paper.	<b>28 April 2026</b>
7.1	<b>CW</b>	<b>Items for Information</b> <i>To make arrangements for the July meeting to be held in person at IP5, accompanied by a tour of Radiopharmacy for members.</i>	<b>Complete</b> Appointment amended and updated on 21 April 2026.	<b>28 April 2026</b>



<b>MEETING</b>	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership
<b>DATE</b>	28 April 2026
<b>PREPARED BY</b>	Roxann Davies, Corporate Services Manager and James Quance, Assistant Director of Corporate Services, NWSSP
<b>PRESENTED BY</b>	Neil Frow OBE, NWSSP Managing Director
<b>RESPONSIBLE HEAD OF SERVICE</b>	Neil Frow OBE, NWSSP Managing Director
<b>TITLE OF REPORT</b>	NWSSP Managing Director's Update
<b>PURPOSE</b>	To update the NWSSP Audit Committee on recent developments within NWSSP, since the last meeting which took place on 10 February 2026.

## Introduction

This paper provides an update into the key issues that have impacted upon, and the activities undertaken by, NWSSP since the date of the last meeting in February 2026.

## Governance and Accountability Arrangements

The Welsh Government-commissioned Independent Review of NWSSP governance and accountability arrangements has now concluded, with the report published in December 2025. The Review confirmed that the existing governance framework is fundamentally sound, while identifying a series of recommendations aimed at further strengthening clarity, assurance and accountability.

In response, a Welsh Government-led Review Implementation Group has been established to oversee, co-ordinate and support delivery of the accepted recommendations. The Implementation Group brings together senior representation from Welsh Government, NWSSP and Velindre University NHS Trust as host organisation, with governance and legal advisors attending as appropriate. The Group does not hold formal decision-making authority, with approvals continuing to be sought through existing governance routes, including the Shared Services Partnership Committee.

NWSSP is fully engaged in the work of the Implementation Group and welcomes the opportunity to contribute constructively to the next phase of work, ensuring that governance, assurance and accountability arrangements continue to be robust, proportionate and fit for purpose.

## Senior Appointments

Since the last meeting, a number of senior leadership changes have taken place within NWSSP. Dr Ruth Alcolado has retired, and Dr Martin Edwards has been appointed as Medical Director, having previously served as Deputy Medical Director of NWSSP, providing continuity of senior clinical leadership. Following the retirement of Colin Powell, Director of Pharmacy Technical Services, in October 2025, Laura-Jayne Keating was appointed as Interim Director to ensure continuity of leadership and has since been successfully appointed substantively as Director of Pharmacy Technical Services, having previously held the role of Deputy Director.

## Finance

NWSSP closed the 2025/26 financial year with a draft unaudited break-even position, reporting a small surplus of £0.009m, having delivered a £6.000m non-recurrent savings distribution to NHS Wales organisations and Welsh Government in line with the approved IMTP. This outturn was achieved after managing the £0.744m Employers' National Insurance funding shortfall in year. Recurrent savings have been identified to address this pressure on an ongoing basis and have been incorporated within the 2026/27 IMTP.

Welsh Risk Pool (WRP) expenditure remains the most significant area of financial pressure. WRP DEL outturn expenditure totalled £192.067m, substantially exceeding original planning assumptions. In response, Welsh Government provided additional funding of up to £49m, of which £46.576m was utilised in 2025/26 following the application of organisational risk-share contributions. This still fell within the range agreed with and reported to Welsh Government during quarter 4. AME provisions increased by £245.732m during the year, with total provisions standing at £1.957bn at 31 March 2026. Further work continues with Welsh Government and system partners to strengthen forecasting, assurance and longer-term system responses.

The 2025/26 Capital Expenditure Limit of £11.661m was fully utilised, with in-year capital pressures successfully managed to deliver a balanced outturn. Investment continued to support digital infrastructure, estates resilience, sustainability and service transformation priorities.

Performance against key financial controls remained largely positive. Non-NHS prompt payment performance was strong, achieving 98.18% paid within 30 days cumulatively, while NHS prompt payment performance at 91.61% fell below the national target, reflecting pressures within a small number of services. Variable pay expenditure remained materially lower than the prior year, demonstrating the effectiveness of strengthened grip and control arrangements, although increased overtime was noted in the final month in specific operational areas.

Looking ahead, the 2026/27 financial context remains challenging, particularly in relation to non-recurrent funding and continued Welsh Risk Pool volatility. As part

of IMTP delivery, grip and control arrangements will be refreshed across all divisions, supported by finance business partners, to sustain financial discipline and resilience.

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

Progress continues across the TrAMS Programme as it moves through several critical delivery milestones. The South East Radiopharmacy facility at IP5 is nearing completion, with all construction activity and internal fit-out now finished along with contractor validation. Subject to successful validation, a phased service go-live is planned from June to August 2026, beginning with Aneurin Bevan University Health Board and extending to all organisations by the end of the summer period. Service Level Agreements have been shared with Health Boards, and a comprehensive workforce training and deployment programme is underway to support safe and effective service commencement.

In parallel, the wider TrAMS Programme has strengthened its governance and delivery capacity in response to increasing programme complexity. As previously agreed at the Partnership Committee the changes to programme leadership and assurance arrangements were implemented in January 2026 to enhance grip, resilience and cohesion across projects. Detailed design activity for the South East Hub is progressing to plan, with outputs due to inform the Full Business Case and Estates Annexe. Workforce engagement and phased transition planning are ongoing to support service continuity in advance of hub go-live. Mobilisation of the North Hub project, with early stakeholder engagement is underway to ensure service models are informed by local clinical and operational requirements. The TrAMS Digital workstream has completed the discovery phase, with system design and costing intended to align with the South East Hub business case and support an all-Wales solution across all hubs.

Site selection and due diligence activity for the South West Hub continues insofar as progress is being made to secure a suitable property in Llansamlet, Swansea to support delivery of the hub and wider system resilience. The proposed site has been identified following a comprehensive site selection process, during which a number of previously viable options were withdrawn or acquired by third parties. The proposal has been considered through senior leadership governance, with support given to progress the acquisition through the required approval route. Engagement with partner organisations has informed the assessment, and the proposal remains subject to the completion of formal governance approvals and confirmation of funding, after which a full Business Case for the South West Hub will be progressed. Overall, the programme remains focused on maintaining delivery momentum while actively managing key risks, including dependencies associated with hub site selection and business case progression. Governance arrangements remain in place, with the next period prioritising validation activity, design completion, supplier sign-off and continued mitigation of identified risks to support timely delivery.

## **NHS Wales Influenza Vaccination Programme**

Building on the experience from the 2025-26 programme, preparatory work is underway in relation to the NHS Wales Influenza Vaccination Programme for 2026/27, with planning activity progressing to support timely and effective delivery.

### **Procurement Services**

#### Potential Impact of Middle Eastern Conflict

Following intelligence received through NWSSP Procurement Services regarding the potential impact of the ongoing conflict in the Middle East, engagement has taken place with the Department of Health and Social Care (DHSC) National Supply Disruption Response (NSDR) Team. At present, there is no indication of an immediate risk to UK supply chains for products sourced from the Far East or Asia. However, it is recognised that, should the situation continue or escalate, there remains a potential risk of disruption, particularly for goods transiting through key international shipping routes, including the Strait of Hormuz. NWSSP will continue to work closely with DHSC and relevant national forums, monitor developments, and share any significant updates with colleagues as they arise. Dependent on the duration of the conflict a sustained increase in fuel prices will have an impact on the cost of running the NHS Supply chain and fleet and become an NWSSP cost pressure.

#### HI-FATIGUE G Bone Cement

National arrangements have been put in place to mitigate the impact of the unavailability of a specific orthopaedic bone cement product. An alternative product has been endorsed through the appropriate professional and regulatory routes, enabling Health Boards to maintain elective orthopaedic activity. The Welsh Orthopaedic Network remains engaged in monitoring use across organisations, with early clinical feedback reported as positive. Supply arrangements are in place to support ongoing demand, with stock being provided directly to Health Board Pharmacy Departments as required.

### **Implementation of the New Resident Doctors Contract in Wales**

Extensive consultation has been undertaken with key stakeholders across NWSSP, HEIW, Health Boards/Trust, NHS Wales Employers, and BMA representatives to inform the development and implementation of the New Resident Doctor Contract in Wales. Engagement has focused on ensuring clarity of roles within the Single Lead Employer model, understanding operational impacts on rota management and workforce processes, and gathering feedback from medical staffing teams and trainee representatives. This collaborative approach has ensured that the programme reflects operational realities, supports consistent application across organisations, and incorporates the perspectives of those directly affected by the new contractual arrangements.

An All-Wales Implementation Board has been established with appropriate representation from NHS Wales organisations to ensure that the contract reform changes are embedded into working practices. Implementation workstreams have also been set-up to ensure the changes can be introduced at pace, in a safe manner. A comprehensive deep dive and progress update is planned for the April CEO Peer Group and the May meeting of the Shared Services Partnership Committee.

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

### Workforce Intelligence System

Engagement with Health Boards, Welsh Government and wider stakeholders has continued, with ongoing refinements to the Workforce Intelligence System to support data quality and usability. Work is also progressing with Welsh Government on the national Gluten Free Scheme, with a focus on operational alignment and opportunities to improve national consistency.

### Misdirected Mail

The Service continues to monitor levels of misdirected mail, supported by recently introduced automation which is improving the quality and reliability of management information. This is enabling Health Boards to better understand underlying causes and supports ongoing local management of associated patient safety risks, with Primary Care Services providing appropriate support.

### Medical Examiner Service

Winter surge management arrangements remain in place to support the timely completion of Medical Examiner reviews, alongside active oversight of workflows across the death certification pathway. Despite ongoing seasonal pressures, performance has been maintained, providing assurance around the effectiveness and resilience of current arrangements.

## **Laundry Service**

The Laundry Service capital programme continues to progress, with two of the three waste heat recovery systems installed and commissioned, and the remaining North Wales installation scheduled for completion shortly. Commissioning is also underway for bulk detergent storage tanks at the Swansea site, which will reduce delivery frequency and associated manual handling requirements.

Planned infrastructure upgrades at the Swansea site, including the replacement of the sorting system and monorail track, are progressing, with alternative arrangements in place to maintain continuity of service with no anticipated impact on customer supplies during this period.

The Service experienced a number of significant unplanned equipment failures across multiple sites. These included a temporary loss of production at the Swansea Laundry Production Unit and short-term outages at other locations. Mitigating actions were implemented, including the use of available stock and the rebalancing



of production across neighbouring plants, resulting in minimal impact on customer supplies.

## **Decarbonisation and Adaptation**

Work continues at Matrix House to deliver an upgraded electrical supply and additional electric vehicle (EV) charging, with progress also being made at Denbigh Stores to install roof-mounted solar panels and replace the gas heating system with electrically supplied infra-red heaters.

Following approval by Welsh Government of the business case for investment in the roof overlay at IP5 in mid-December 2025, work has commenced on site and is progressing as planned. Following completion, NWSSP will seek to progress plans for the phased provision of roof-mounted solar PV (photovoltaic).

The proposed approach for NWSSP's progression of work on the Decarbonisation Strategic Delivery Plan and Adaptation workstreams was approved by the Senior Leadership Group at its meeting in February 2026. An important element of the plan is to promote staff ownership and support for this endeavour.

Specialist Estates Services continue to develop guidance for net zero estate development projects under the value of £20m. Work is also ongoing to progress an All-Wales Waste Strategy, with publication to follow, once finalised.

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

**Date issued:** April 2026

## Audit Wales update for the NWSSP Audit Committee – April 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 well progressed and a separate paper setting out the scope of this work is included on the Audit Committee agenda.
- 3 We have also held a number of planning meetings with officers and senior management from NWSSP to inform our audit of the financial statements of Velindre University NHS Trust.
- 4 There are no issues to bring to the attention of the Committee at this stage.

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

Title	Publication Date
<u>Private finance – public impact: Examining decision-making for the new Velindre Cancer Centre</u>	February 2026
<u>Follow up review of the Welsh Government's management of the Regional Integration Fund</u>	March 2026

- 9 We have also recently published our Annual Plan for 2026-27 setting out our priorities for the year ahead.
- 10 The term of the current Audit General ends in July 2026 and, ahead of this, he has written to the Senedd to present his views on the challenges and opportunities facing public services in Wales. Catherine Mealing Jones, has also been announced as the incoming Auditor General.

# 2026 Audit Assurance Arrangements NHS Wales Shared Services Partnership

Audit year: 2025-26

Date issued: April 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](mailto: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.

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# Summary

## Introduction

- 1 This paper provides a summary of the planned audit work that will be undertaken to support the provision of audit assurances to the external auditors of NHS Wales bodies upon the controls in place concerning the key services provided by the NHS Wales Shared Services Partnership (NWSSP) to NHS bodies. We set out the proposed work, when it will occur and who will undertake it.
- 2 The paper does not refer to any other audit work that we will be undertaking at NWSSP to directly support our audit of Velindre University NHS Trust's 2025-26 financial statements.

## External audit assurance arrangements

- 3 The Velindre University NHS Trust's external audit team and the Audit Wales IT auditors are responsible for co-ordinating and completing the audit work to provide the assurances required by the local audit teams of each of the various NHS bodies across Wales. Local audit teams decide the areas of work required on the services provided by NWSSP, relevant to their responsibilities for providing an opinion on the health bodies financial statements.
- 4 The scope of this assurance work is largely unchanged from last year, however audit teams have requested that we review, and provide assurances upon, the replacement of the previous Legal & Risk access database to the new Civica claims management system during April 2025.
- 5 Our planned work programme for 2025-26 is set out in [Exhibit 1](#). Local audit teams may determine that additional assurances are required. If so, we will discuss this with NWSSP management and update the NWSSP Audit Committee accordingly.

### Exhibit 1: audit assurance arrangements

The table below sets out the content of the audit assurance work programme for 2025-26:

NWSSP managed service	Audit assurance requirements
<b>General</b> As NWSSP is a service organisation to other NHS Wales bodies, NHS auditors will require high level assurances, per ISA 402, on NWSSP.	We will complete and provide documentation to NHS auditors to enable them to meet the requirements of ISA 402.

NWSSP managed service	Audit assurance requirements
<p><b>Primary Care Services</b>            NWSSP process transactions in respect of Primary Care Services (PCS) for all Local Health Boards (LHBs) in Wales. The key areas that LHB auditors have identified as being of most significance are General Medical Services (GMS) and General Pharmaceutical Services (GPS).</p>	<p>The work that I will undertake on these two areas is as follows:</p> <ul style="list-style-type: none"> <li>• document and walkthrough the specific key controls in PCS for processing GMS payments;</li> <li>• agreement of the prescribed patient rate, which is key for the Global sum calculation;</li> <li>• undertake controls testing on the specific key controls in regard to GMS, with a focus on the controls in place concerning GP patient records; and</li> <li>• confirm and document the specific key controls in PCS for processing drugs costs paid to both Pharmacies and Dispensing Doctors.</li> </ul>
<p><b>Employment Services / Payroll</b>            NWSSP process payroll transactions for all LHBs and NHS Trusts in Wales, and NHS audit teams have asked for assurance upon this function.</p>	<p>There are three key aspects of our assurance work that we will undertake for NHS audit teams:</p> <ul style="list-style-type: none"> <li>• For those health bodies where payroll transactions are processed in Companies House, we will update our understanding of the payroll system and will document the controls within the payroll system; and</li> <li>• as there are material recharges from NWSSP to the various NHS Wales bodies as a result of the Single Lead Employer (SLE) arrangement we will document the controls and walk through the key controls in place. We will also perform controls testing to verify that the supporting payroll information reconciles to the invoices issued to health bodies by NWSSP.</li> </ul>

NWSSP managed service	Audit assurance requirements
<p><b>Legal and Risk Services</b>            NWSSP - Legal and Risk Services (L&amp;RS) provide an expert opinion on claims made against NHS bodies. Health Body auditors have requested that work is undertaken centrally to assess the suitability of L&amp;RS as a management expert in accordance with ISA 500.</p>	<p>We will:</p> <ul style="list-style-type: none"> <li>• Document and update our understanding of the services provided;</li> <li>• Evaluate the competence, capability and objectivity of the service provider; and</li> <li>• Evaluate the appropriateness of the work (as relevant to the work of the local audit teams).</li> </ul> <p>In addition, in April 2025 NWSSP implemented a new Welsh Risk Pool case management system (i-casework, supplied by Civica) replacing the previous Legal &amp; Risk access database system. We will review the accuracy, completeness and validity of the data transfer from the former system to this new system.</p>
<p><b>Accounts Payable</b>            The Accounts Payable function, being part of the Finance and Corporate Services Division, process the accounts payable transactions for all LHBs and NHS Trusts in Wales. Health Body auditors have confirmed that they wish to obtain an understanding of the accounts payable system operated within NWSSP.</p>	<p>We will:</p> <ul style="list-style-type: none"> <li>• document the controls operated within the accounts payable system; and</li> <li>• provide audit teams with invoice statistics on processed invoice values and PSPP performance.</li> </ul>
<p><b>Contracts Requiring WG Approval</b>            LHB contracts exceeding £1 million are required to be approved by Welsh Government. LHB auditors have requested that work is undertaken centrally to confirm that all contracts requiring such approval have been appropriately approved.</p>	<p>We will compare the list of contracts exceeding £1million on the central database of contracts awarded by the Procurement Services Division within NWSSP to the list of contracts approved by the Welsh Government.</p>

## IT Audit Assurance Arrangements

- 6 The NWSSP manage a number of national NHS IT applications that are used by other NHS organisations in Wales in the accounts preparation. Audit Wales IT auditors will review the IT infrastructure and application controls that are applied to the following IT systems for the purposes of providing assurances for NHS audit opinions to local audit teams:

- Prescription Pricing System which is used to process prescriptions and calculate reimbursement for pharmacy contractor payments;
  - The Family Practitioner Payment System (FPPS), used for calculating primary care General Medical Services (GMS) contractor payments from NHS demographics. The FPPS 'payments processing engine' received patient demographic information from the NHS England Patient Demographic System and also the Welsh Demographic System (WDS) managed by Digital Healthcare Wales;
  - The Case Management System (CMS) (known as i-casework), implemented during April 2025, used by Legal and Risk Services for managing clinical negligence and legal cases;
  - Oracle Financial Management System: (FMS), including Optical Character Recognition (OCR) invoice scanning and e-invoicing systems, used by all of NHS Wales as the main accounting system ledgers for managing and producing the NHS accounts; and
  - System administration functions and user access for the payroll elements of the Electronic Staff Record (ESR) payroll system.
- 7 IT auditors will undertake a programme of work to identify, understand and assess risks arising in the IT environment and the IT controls, including evaluating the design of IT controls and determining whether they are adequately implemented. In addition to the above IT systems, this programme will also include work undertaken centrally at Digital Health and Care Wales (DHCW) on the IT applications and infrastructure provided which are also used by other NHS organisations in Wales.

## Fee, audit team and timetable

### Fee

- 8 This work is being undertaken in order to provide the auditors of the various NHS bodies across Wales with assurances relevant to their responsibilities. There is therefore no associated audit fee for NWSSP as the proportionate cost of this work will be included in the individual audit fees to the Welsh NHS bodies.

### Audit team

- 9 The main members of the audit team, together with their contact details, are summarised in [Exhibit 2](#).

#### Exhibit 2: NWSSP audit team

The table below provides details of the audit team:

Name	Role	Contact number	E-mail address
Richard Harries	Engagement Lead – Financial Audit	02920 320640	<a href="mailto:richard.harries@audit.wales">richard.harries@audit.wales</a>
Steve Wyndham	Financial Audit Manager	02920 320664	<a href="mailto:steve.wyndham@audit.wales">steve.wyndham@audit.wales</a>
David Burridge	Financial Audit Lead	02922 677839	<a href="mailto:david.burridge@audit.wales">david.burridge@audit.wales</a>
Andrew Strong	Information Technology Audit Manager	02920 320587	<a href="mailto:andrew.strong@audit.wales">andrew.strong@audit.wales</a>

## Timetable

- 10 Following the completion of the above work, the following reports will be issued:
- **Assurance report to NHS audit teams** – our findings will be communicated to external auditors to support their work to inform their opinion on the financial statements of the various NHS bodies; and
  - **NWSSP Management Letter** - a summary of the work undertaken, our conclusions and any recommendations will be reported to NWSSP. This report will also include any issues relating to NWSSP identified by other NHS auditors.
- 11 The key reporting deadlines are set out in [Exhibit 3](#).

### Exhibit 3: timetable

The table below sets out the key milestones for delivering the proposed areas of work:

Planned output	Work undertaken	Report finalised
Assurance report to audit teams	March - May 2026	May 2026
Nationally Hosted NHS IT systems	February – May 2026	May 2026
Management letter	February - July 2026	Sept 2026





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# NHS WALES SHARED SERVICES PARTNERSHIP

## Audit Committee

April 2026

### Audit & Assurance Services Internal Audit Progress Report



GIG  
CYMRU  
NHS  
WALES

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



GIG  
CYMRU  
NHS  
WALES

Partneriaeth  
Cydwasaethau  
Shared Services  
Partnership



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

## 1. Introduction

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

## 2. Outcomes from Finalised Audits

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

ASSIGNMENT	ASSURANCE RATING
Payroll	 Substantial
Single Lead Employer	 Reasonable
Digital Strategy	 Reasonable

## 3. Delivery and Planning Update

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

In addition to the finalised reports, a draft report has been issued for Cyber and are currently working with management to finalise. Fieldwork has been concluded on the Radiopharmacy second audit and is currently being reviewed, with the audit fieldwork progressing well on the Budget Setting, Medical Examiner and Recruitment & Retention audits.

Following discussion with management a request has been made to defer Regulatory Compliance audit until early in next audit year. The Committee is asked to approve the update to 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. Meetings with other directors and senior managers have taken place as part of the planning and delivery of individual audits.

## **5. Internal Audit Plan 2026/27**

The Internal Audit Plan, Mandate & Charter has been prepared for 2026/27 and is on the agenda for consideration and approval by the Committee.

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

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

Audit	Status	Assurance Rating	Matters Arising		Timing	Audit Committee
			H	M		
Budget Setting	wip				Q2/3	
Medical Examiner Service	wip				Q3/4	
NWSSP Recruitment & Retention	wip				Q3/4	
<del>Regulatory Compliance</del>	<del>defer</del>				<del>Q3/4</del>	
Radiopharmacy (2)	FW complete/ QA					
Agreed Action Follow up	--				Q2/4	



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

# Payroll Services

## Final Internal Audit Report

### 2025/26

NHS Wales Shared Services Partnership



Substantial Assurance

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Review Reference

Fieldwork

Executive Sign Off

Audit Committee

Executive Lead

Audit Team

SSP-2526-02

December 2025 – March 2026

2 April 2026

April 2026

Gareth Hardacre, Director of People, OD & Employment Services

James Johns, Head of Internal Audit

Sophie Corbett, Deputy Head of Internal Audit

# Executive Summary

## Purpose

The overall objective of this audit was to evaluate the design and operation of the systems and controls in place within payroll services.

## Overview

This audit has assessed the internal controls in place for core Payroll systems and processes whilst also evaluating additional specific risk areas not regularly reviewed.

The controls in place for the administration of Payroll Services are designed and operating effectively and this is reflected in the continued high levels of payroll accuracy reported in KPIs (over 99%) during 2025-26, whilst the implementation of the Staff Movement Advice (SMA) platform across all NHS Wales organisations is due to be completed during 2026. This is evident in our sample testing of new starters, leavers and changes that confirmed all were processed in an accurate and timely manner.

There is one matter requiring management attention relating to term time working which is complex and susceptible to errors. Health bodies are responsible for calculating revised contracted hours and whilst Payroll have developed a tool to support accurate calculation, the tool requires refinement and health bodies would benefit from additional guidance to ensure that it is used correctly to minimise the risk of error.

Isolated instances of human error, documentation not signed by the inputting and checking officers and the calculation of KPI figures have been highlighted within the report for management information.

Two specific matters were brought to our attention during audit fieldwork but were outside of the scope of this audit. These were being explored at the time of reporting and will be subject to separate review and reporting if deemed necessary and appropriate.

We have concluded **Substantial** assurance on this area. Full details of matters arising are detailed within the Findings & Agreed Action Plan.

## Scope & Assurance Summary

### Objectives

Objectives	Related Findings	Assurance
1 Payments to staff are timely and accurate with only employees of the organisation being paid	1	<b>Substantial</b>
2 Prompt and accurate recovery of overpayments	-	<b>Substantial</b>
3 Delivery of high-quality service to ensure customer satisfaction	-	<b>Substantial</b>

### Management Actions



High Priority



Medium Priority

### Themes



Information, Data Quality & Data Accuracy

### Risk Types

Financial Loss

Legal & Regulatory Non-Compliance

Public Perception & Reputational Risk

# Findings & Agreed Action Plan

## Objective 1: Payments to staff are timely and accurate with only employees of the organisation being paid

Substantial

### New Starter, Termination and Change Arrangements

Implementation of the Staff Movement Advice (SMA) application continued during 2025 with every NHS Wales organisation utilising the platform apart from Swansea Bay University Health Board who are due to rollout the application during 2026.

A total sample 100 new starters, leavers and changes processed during the period January to November 2025 was verified to supporting documentation and submitted information to confirm approval by the relevant health body and the accuracy of processing by Payroll Services. No issues were identified.

Two key elements of the payroll checking process are (i) the input accuracy checks to ensure amendments to payroll data have been accurately processed on ESR, and (ii) exception reporting to identify and prevent potential erroneous payments. All new starters, leavers and changes processed manually had evidence of an input accuracy check.

New starters, leavers and changes notified to Payroll via the SMA platform are subject to an automated checking process to reconcile ESR to the information on the SMA. Starters are subject to additional manual checks for elements that can't be undertaken by the auto checking process. The new starter SOP requires updating to reflect the split between auto and manual checking arrangements – this has been highlighted to management. Retrospective submissions (after the effective date), any failed auto checks (where ESR does not match SMA), and starters leavers and changes notified outside of SMA are subject to manual checks. Sample testing identified no issues with the checking processes.

A separate internal audit review of Single Lead Employer identified an error by Payroll where an assignment change had been incorrectly processed. The error had been detected but only partially corrected prior to identification by audit. We are satisfied that there are no weaknesses or gaps in control design, and the error arose due to a sequence of human errors. This isolated instance has been raised with management for further investigation and consequently no finding is raised.

Monthly exception reports capture changes in individuals net pay compared with the previous month based on a 35% threshold. Sample testing of 42 exception reports (three per organisation) identified evidence of checking by Payroll Officers and sign-off by a supervising officer to confirm completeness of checking and satisfactory resolution of any queries.

### Maternity, Paternity, Adoption and Shared Parental Leave

Sample testing of maternity, paternity or adoption payments concluded that all were supported by the required documentation demonstrating the correct application of entitlements and qualifying periods, and the calculated occupational maternity pay (OMP), statutory maternity/ adoption pay (SMP/SAP), and ordinary paternity pay (OPP) accurately reconciled to ESR. In some cases, the calculation template had not been signed by the inputting and/or checking officer however, all payments had been accurately calculated. This was raised with management during fieldwork to be addressed and consequently no finding is raised.

Shared parental leave is a statutory employment right in the UK that allows eligible parents to share up to 50 weeks of leave and 37 weeks of pay following the birth or adoption of a child. Sample testing of five employees receiving shared parental pay (ShPP) confirmed all had submitted the required documentation, the total amount of ShPP including the split between the mother and partner complied with national guidance, declaration by the mother/partner and financial calculations were evident.

### Term Time Working

Term time working requests are processed as a change of hours. The health body is responsible for agreeing terms with the employee and calculating the revised average weekly hours. The calculations are inherently complex and susceptible to error. Payroll have developed a tool to support accurate calculation, but this assumes standard parameters and can't be used for mid-year changes. Changes can be processed independently by the health body via Manager Self

Service (MSS) or submitted to Payroll via the SMA. We reviewed two examples submitted via SMA. Both had been accurately processed in ESR by Payroll based on the revised contractual hours notified by the health body. However, we were unable to validate the revised contractual hours using the tool. **[Finding 1]**

### Healthroster

Sample testing of Healthroster files received from NHS Wales organisations confirmed that inbound interface reports are produced, validation and error checks are undertaken with check results communicated to the client to address where queries have been identified.

### Systems Access

User Responsibility Profiles (URPs) are internal controls within the ESR system that are designed to protect the system integrity through the allocation of access rights with compliant URP combinations set out in the '*URP Allocation Guidance*' document. Testing identified some URP combinations highlighted as risks in the guidance document had been allocated to payroll staff. This is due to the current configuration and working arrangements of payroll teams across Wales with the risk accepted by management. In mitigation, the Deputy Director of Employment Services reviews all allocated payroll URPs on a six-monthly basis to ensure only valid employees retain these system access rights. A review of staff allocated payroll URPs (December 2025) against the staff in post list identified no issues.

### Working Time Directive Overpayments

During 2025, it was discovered that overpayments had been made to a cohort of employees within one health board, totalling £126k over a period of five years. The overpayments were a result of historic Whitley Council/Agenda for Change agreements relating to working time directive (WTD) payments which were applied to the cohort in error resulting in duplicate payment for certain enhancements. The errors have been corrected and new checking arrangements implemented to prevent recurrence. Consequently, no finding is raised.

Key Findings	Risk & Impact	Agreed Management Action
<p>1 <b>Term Time Working</b></p> <p>The calculation of contractual changes associated with term time working is inherently complex and susceptible to error. Whilst responsibility for these calculations rests with the health body, Payroll have developed a tool to support accurate calculation, but this assumes standard parameters (such as the number of school and inset days) and can only be used where the effective change date is the start of the financial year.</p> <p>We reviewed two examples submitted via SMA - we were unable to validate the revised contractual hours (calculated by the health body) using the tool, emphasising the complexity and need for Payroll expertise to ensure accuracy.</p> <p><b>Theme:</b> Information, Data Quality &amp; Data Accuracy</p>	<p>Incorrect calculation of revised contractual hours by the health body, potentially resulting in under/over payments, which could have a detrimental impact on the employee and/or the respective health body.</p> <p>Poor experience for health body and/or employee potentially resulting in reputational damage for NWSSP.</p> <p style="text-align: center;"><b>Medium Priority</b></p> <p>Control Design</p>	<p><b>Agreed Action:</b></p> <p>Responsibility for calculation of revised contractual hours will remain with the respective health bodies - this is appropriate and necessary as some are processed via MSS without any input from Payroll at all. Payroll support is however available for individual cases where needed.</p> <p>The tool will be updated to enable flexibility in parameters and mid-year changes.</p> <p>Health bodies will be provided with guidance on correct use of the tool to ensure accurate calculation.</p> <p><b>Expected Evidence of Implementation:</b></p> <p>Updated term time working tool. Communication/guidance shared with health bodies.</p> <p><b>Officer:</b> Gareth Hardacre, Director of People, OD and Employment Services</p> <p><b>Target Implementation Date:</b> 30 April 2026</p>

## Objective 2: Prompt and accurate recovery of overpayments

Substantial

Payroll Services have established a consistent national approach in the identification and recovery of overpayments through the all-Wales Overpayments Reporting platform and *Procedure for the Recovery of Overpayments (Salary & Expenses)*.

Sample testing of 75 overpayments noted that all had evidence on file to demonstrate the prompt processing, including the automated referral of overpayments to Counter Fraud where appropriate, and communication to the respective health body finance teams to recover monies.

## Objective 3: Delivery of a high-quality service to ensure customer satisfaction

Substantial






Payroll Service key performance indicators (KPIs) are reported to the Senior Leadership Group (SLG) in the monthly performance report, including payroll accuracy and calls handled figures. A review of the payroll accuracy KPI figures for the period April to October 2025 was tested and confirmed the accuracy of the 'NWSSP Payroll Accuracy' and telephone calls performance figures against original data.

A review of the formulas used to calculate the 'Overall Payroll Accuracy' KPI percentages identified a very minor error in the method of calculation as previously reported in 2023/24. This error in the method of calculation resulted in the reported KPI figure for September 2025 being 99.79% rather than being 99.57% and therefore falling below the KPI target of 99.60%. This has been highlighted to management but not raised a recommendation as the impact on reported performance continues to be negligible (approx. 0.2%).

Payroll received three complaints and three early resolution complaints during the period of January – December 2025. A review of these complaints confirmed that they had been promptly and correctly resolved in line with the *NWSSP Concerns and Complaints Policy* and reported through to the SLG.

# Appendix A

## Assurance Opinion

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

## Prioritisation of Findings

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

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

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The report is based on the review work undertaken and is not necessarily a complete statement of all weaknesses that exist or potential improvements. Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, no complete guarantee or warranty can be given with regard to the advice and information contained.

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## Public Sector Internal Audit Standards

Audit work undertaken by NHS Wales Audit and Assurance Services conforms with the International Standards for the Professional Practice of Internal Auditing and associated Public Sector Internal Audit Standards as validated through the external quality assessment undertaken by the Chartered Institute of Public Finance & Accountancy in April 2023.



# Single Lead Employer

## Final Internal Audit Report

2025/26

NHS Wales Shared Services Partnership



Reasonable Assurance

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<b>Review Reference</b>	SSP-2526-06
<b>Fieldwork</b>	January - February 2026
<b>Executive Sign Off</b>	2 April 2026
<b>Audit Committee</b>	April 2026
<b>Executive Lead</b>	Gareth Hardacre - Director of People, Organisational Development & Employment Services
<b>Audit Team</b>	James Johns, Head of Internal Audit Sophie Corbett, Deputy Head of Internal Audit



# Executive Summary

## Purpose

The Single Lead Employer (SLE) Service is a centralised employment model managed by NHS Wales Shared Services Partnership (NWSSP). It was established to streamline and standardise the employment arrangements for postgraduate medical and dental trainees across Wales. NWSSP acts as the sole employer for all trainees regardless of their placement location, ensuring consistency in employment terms, payroll, HR support and contractual obligations.

The purpose of this review is to assess compliance with a range of policies and procedures within the service. The scope of the review is limited to the remit of the Single Lead Employer team in the workforce management and administration of medical and dental trainees. It specifically excludes processes undertaken by NWSSP Employment Services, NWSSP Primary Care Services and HEIW.

## Overview

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

- Gaps in evidence to demonstrate that sickness absence management is consistently managed in line with the All Wales Managing Attendance at Work policy

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

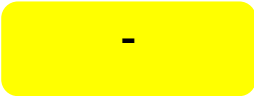
## Scope & Assurance Summary

Objectives	Related Findings	Assurance
1 New starters, leavers and changes are completely, accurately and promptly processes by Medical Workforce based on the information received from HEIW	-	<b>Substantial</b>
2 Absence is managed in accordance with policies and procedures formally adopted by NWSSP / Velindre University NHS Trust	1	<b>Reasonable</b>
3 Invoices and payments in respect of trainees are promptly and accurately processed	-	<b>Substantial</b>

### Management Actions



High Priority



Medium Priority

### Themes



■ Resourcing

### Risk Types

Legal & Regulatory Non-Compliance

# Findings & Agreed Action Plan

**Objective 1: New starters, leavers and changes are completely, accurately and promptly processed by Medical Workforce based on the information received from HEIW** **Substantial**

There are three main intakes a year: February, August & September. New starters are notified to SLE by HEIW and uploaded into the TRAC system to facilitate completion of pre-employment checks and transfer to the ESR system to create a new payroll record. Sample testing of new starters confirmed that pre-employment checks had been satisfactorily completed and contracts of employment issued in all cases.

Leavers are notified by HEIW to SLE via a monthly termination report. SLE terminate directly on the ESR system via manager self-service (MSS) or will complete the Staff Movements App (SMA) to request the termination be completed by Payroll. Sample testing of 20 leavers notified by HEIW confirmed that all had been promptly and accurately processed.

Assignment changes and rotations (change of position/host organisation) are notified by HEIW to SLE via monthly reports. Robotics automation has been adopted to assist with the efficient processing of rotations. Other assignment changes are processed manually. Sample testing of 20 assignment changes identified one instance where an overpayment had occurred due to a processing error by Payroll – this has been notified to SLE and Payroll for investigation/recovery and considered as part of the separate internal audit of Payroll Services.

NWSSP is responsible for providing access to statutory and mandatory training via ESR. SLE provide host organisations with monthly compliance data - hosts are responsible for ensuring compliance with training requirements.

**Objective 2: Absence is managed in accordance with policies and procedures formally adopted by NWSSP / Velindre University NHS Trust** **Reasonable**

Responsibilities for sickness management are shared between SLE and host organisations. The onus is on host organisations to inform SLE of sickness absence episodes via monthly returns, then SLE update ESR. We identified good practice in the development of an app to enable employees to report their own absence directly to SLE, to improve the completeness, accuracy and timeliness of sickness reporting.

Host organisations are also responsible for obtaining supporting documentation (self-certification and fit notes) and undertaking return to work meetings. Documentation should be sent to SLE to retain on the individual’s personal file. Sample testing confirmed that self-certification/fit notes were present in all cases, however in many cases there was no evidence that return-to-work meetings had been undertaken. **[Finding 1]**

SLE are responsible for monitoring sickness absence and identifying where a review prompt has been reached. Sample testing identified that review prompts are not being identified and acted on accordingly in line with the All Wales Managing Attendance at Work Policy. **[Finding 1]**






Key Findings	Risk & Impact	Agreed Management Action
<p>1 <b>Sickness Absence Management</b></p> <p>Sample testing of 20 sickness absence episodes identified:</p> <ul style="list-style-type: none"> <li>Nine instances where evidence of a return-to-work meeting has not been received from the</li> </ul>	<p>Non-compliance with the All Wales Managing Attendance at Work Policy, potentially resulting in prolonged absences placing additional burden on</p>	<p><b>Agreed Action:</b></p> <p>Monitoring arrangements will be implemented to ensure that there is oversight of outstanding documentation from host organisations and that triggers are identified and acted upon, with all associated evidence retained on the personal file.</p>

<p>host organisation and retained on the employee's personal file.</p> <ul style="list-style-type: none"> <li>Ten instances where a review prompt had been reached but no evidence that this had been identified and acted upon by SLE.</li> </ul>	<p>existing workforce and increased reliance on temporary staffing for host organisations.</p> <p>NWSSP is not fulfilling its responsibilities as single lead employer potentially resulting in reputational damage.</p>	<p>A list of outstanding documentation will be provided to the host organisations on a regular basis.</p> <p><b>Expected Evidence of Implementation:</b></p> <p>Evidence of monitoring of triggers (e.g. ESR dashboard/reports) and action taken in response (e.g. documented sickness review meetings). Outstanding documentation communicated to host organisations (e.g. via Teams channel)</p>
<p><b>Theme:</b> Resourcing</p>	<p style="text-align: center;"><b>High Priority</b></p> <p style="text-align: center;">Control Operation</p>	<p><b>Officer:</b> Samantha Wright, Deputy Director of People &amp; OD (Tracy Webb, Deputy Director Single Lead Employer on return to service)</p> <p><b>Target Implementation Date:</b> June 2026 fully rolled out</p>

<p><b>Objective 3: Invoices and payments in respect of trainees are promptly and accurately processed</b></p>	<p style="background-color: #4CAF50; color: white; padding: 5px;"><b>Substantial</b></p>
<p>Payroll costs are invoiced to host organisations monthly based on an annual forecast. Quarterly reconciliations are undertaken between actual and forecast (invoiced) costs, with a further invoice (or credit) raised for any variance. Walkthrough of this process confirmed that it is operating as intended, with monthly invoicing and quarterly reconciliations taking place and accurately prepared in line with the monthly pay feeds.</p>	

# Appendix A

## Assurance Opinion

	<b>Substantial</b>	Few matters require attention and are compliance or advisory in nature. <b>Low impact</b> on residual risk exposure.
	<b>Reasonable</b>	Some matters require management attention in control design or compliance. <b>Low to moderate impact</b> on residual risk exposure until resolved.
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## Prioritisation of Findings

Priority	Explanation
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# Digital Strategy.

# Final Internal Audit Report

## 2025/26

# NHS Wales Shared Services Partnership



Reasonable Assurance

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Audit Team

SSP 2526-14  
 December 2025 – February 2026  
 27<sup>TH</sup> April 2026  
 April 2026  
 Rebecca Nelson Director of  
 Planning, Performance &  
 Informatics  
 James John Head of Internal Audit  
 Kevin Bridgman IT Audit Manager



# Executive Summary

## Purpose

To provide assurance over the implementation of the Digital Strategy

## Overview

We have concluded **Reasonable assurance** over this area.

The Digital Strategy sets out the intended direction for digital as an enabler of the wider organisational strategy. It defines a Target Operating Model and Strategic Digital Aims aligned to the corporate Strategy Map (People, Services and Value). Delivery is structured through the Integrated Medium Term Plan (IMTP) framework and supported by established programme management and governance arrangements with workstreams progressing appropriately. The matters requiring management attention include:

- Developing a consolidated portfolio-level oversight of Digital Strategy delivery and risks to the delivery of the Digital Strategy.
- Developing a single document showing the full delivery roadmap.
- Developing an integrated roadmap resource document showing the total resource demand for delivery of the Digital Strategy.

Full details of matters arising, together with agreed management actions, are set out in the Findings & Agreed Action Plan.

## Scope & Assurance Summary

Objectives	Related Findings	Assurance
1 Appropriate progress is being made in implementing the organisational Digital Strategy, with appropriate reporting and oversight maintained to support escalation of risks and issues.	1	<b>Reasonable</b>
2 An appropriate roadmap for delivery of the digital strategy is in place which identifies the key component workstreams and ensures appropriate prioritisation of these, linked to the IMTP.	2	<b>Reasonable</b>
3 The required resources for delivery of the roadmap have been identified and are in place.	3	<b>Reasonable</b>

### Management Actions

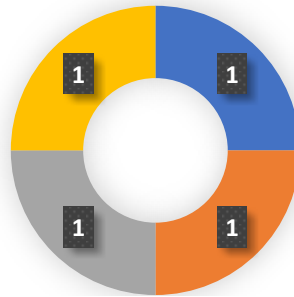


High Priority



Medium Priority

### Themes



- Governance
- Planning, Delivery & Deadline Management
- Resourcing
- Risk Management

### Risk Types

Public Perception & Reputational Risk

Choose an item.

Choose an item.

Choose an item.

# Findings & Agreed Action Plan

**Objective 1: Appropriate progress is being made in implementing the organisational Digital Strategy, with appropriate reporting and oversight maintained to support escalation of risks and issues**

**Reasonable**

The Digital Strategy sets out how digital supports the organisation’s corporate objectives and service delivery priorities. It defines a target operating model and strategic digital aims aligned to the organisational objectives and the strategic pillars of Our People, Our Services and Our Value, supporting efficiency, standardisation, workforce development and service quality. The Digital Strategy is structured around stabilisation, optimisation and sustainability and is reflected within the Integrated Medium Term Plan (IMTP) Digital Plans for 2024–27 and 2025–28.

Delivery of the strategy is monitored at the project and programme level and reported through the Transformation Management Office (TMO) into senior leadership and committee structures, including the Formal Senior Leadership Group (FSLG) and the Shared Services Partnership Committee (SSPC), with reporting including Red, Amber, Green (RAG) status, milestone tracking, dependency management and risk summaries.

There is no separate, specific reporting from Digital in relation to the Digital Strategy. Oversight of the Digital Strategy is provided through existing governance forums, with digital items included within Divisional reporting as part of the Quarterly Review and IMTP monitoring process. As such although programme level governance is operating effectively, there is no consolidated portfolio-level visibility that fully enables strategic oversight.

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.

Risks to delivery of programme and projects that comprise the Digital Strategy are included within the relevant structures and are appropriately scored, monitored and, where appropriate, escalated through corporate risk mechanisms. However, there is no single, aggregated strategic digital risk that captures cumulative delivery risk exposure across the full portfolio.

Operational delivery of the Digital Strategy is responsive to external drivers including funding pressures and supplier dependencies and we note that major initiatives are broadly on track, with delivery approaches adapted where required. We reviewed progress against the Digital Strategy and note that good progress is being made in delivering the aims of the Digital Strategy.

Key Findings	Risk & Impact	Agreed Management Action
<p>1 <b>Combined Governance</b></p> <p>There is no single dedicated digital steering group which connects divisions with digital and enables ownership of digital</p>	<p>Risks to the delivery of the digital strategy overall may not be fully identified.</p>	<p><b>Agreed Action:</b> 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.</p>

	or consolidated report that provides an overall view of portfolio progress, interdependencies and cumulative exposure.		<b>Expected Evidence of Implementation:</b> Review to report back to PPI Director advising of findings.
	<b>Theme:</b> Governance	<b>Medium Priority</b> Control Operation	<b>Officer:</b> Chief Digital Officer <b>Target Implementation Date:</b> October 2026
2	<b>Risk Capture</b> There is no single, aggregated strategic digital risk that captures cumulative delivery risk exposure across the full portfolio.	Risks to the delivery of the digital strategy overall may not be fully identified.	<b>Agreed Action:</b> Review of all digital risks within the scope of informatics-supported works, including mechanism for capture and recording, to be undertaken.
	<b>Theme:</b> Risk Management	<b>Medium Priority</b> Control Operation	<b>Expected Evidence of Implementation:</b> Review to report back to PPI Director advising of findings. <b>Officer:</b> Chief Digital Officer <b>Target Implementation Date:</b> October 2026

**Objective 2: An appropriate roadmap for delivery of the digital strategy is in place which identifies the key component workstreams and ensures appropriate prioritisation of these, linked to the IMTP.**

**Reasonable**

The Digital Strategy sets out the organisation’s digital priorities, delivery of these priorities is planned and monitored through the IMTPs for 2023–26, 2024–27 and 2025–28, which act as the formal roadmap for implementation. The IMTPs provide a clear, multi-year view of planned digital workstreams. They outline sequenced actions, key projects, and enabling activities such as staff development, partnership working with Digital Health Care Wales (DHCW) and Health Education and Improvement Wales (HEIW), and business change support.

We reviewed the Digital Strategy and Target Operating Model to identify the key delivery commitments and enabling capabilities required to achieve the stated aims. These were cross-referenced to the IMTP Digital Plans to confirm that principal workstreams and enabling activities are reflected within planned delivery arrangements. This confirmed that the main strategic themes and required components are captured within the IMTP framework.

Workstreams are phased across financial years, with milestones, dependencies and progress reported through Transformation Management Office (TMO) portfolio reporting and governance packs and we note that interdependencies are also considered. In addition, ownership of delivery is clearly defined with named Senior Responsible Owner are in place for individual workstreams, along with documented roles and responsibilities and established escalation routes to executive level.

Prioritisation of initiatives is supported through established portfolio controls, including SOC Lite, Start Gate and Investment Gate processes. We reviewed sampled gateway documentation to confirm that initiatives are assessed for strategic alignment, affordability, readiness and anticipated benefits prior to approval. Stakeholder engagement forms part of IMTP development, with programme boards and workshops also contributing to prioritisation decisions.

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. This represents an opportunity to enhance clarity and strategic oversight rather than a weakness in planning controls.

Key Findings	Risk & Impact	Agreed Management Action
<p>3 <b>Consolidated Roadmap</b></p> <p>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.</p>	<p>Tracking of the overall digital strategy and delivery may not be easily undertaken</p>	<p><b>Agreed Action:</b> Review of current mechanisms for capturing digital roadmap and identification of any appropriate opportunities to consolidated recording and reporting.</p> <p><b>Expected Evidence of Implementation:</b> Review to report back to PPI Director advising of findings.</p>
<p><b>Theme:</b> Planning, Delivery &amp; Deadline Management</p>	<p><b>Medium Priority</b></p> <p>Control Operation</p>	<p><b>Officer:</b> Chief Digital Officer</p> <p><b>Target Implementation Date:</b> October 2026</p>

**Objective 3: The required resources for delivery of the roadmap have been identified and are in place.**

**Reasonable**

Delivery of the Digital Strategy requires workforce capacity, specialist digital and cyber capability, programme management resource and associated revenue and capital funding. The Digital Strategy is clear that resourcing is a constraint in particular for specific digital and application development skills.

The Digital Strategy sets strategic direction but does not quantify overall portfolio-level resource requirements. Resource identification is undertaken through IMTP planning and supporting business case processes. While this aligns with organisational planning arrangements, it limits visibility of cumulative resource demand associated with the Digital Strategy. Our testing confirmed that staffing requirements, specialist capability needs and financial implications were documented, costed and approved within IMTP Digital Plans and associated business cases for sampled workstreams.

Sampled workstreams identified required roles, funding sources and delivery costs which were subject to formal review and approval. Financial planning is supported by multi-year cost profiles within the 10-Year Infrastructure Plan, with budget monitoring and escalation arrangements in place. Governance packs demonstrate that resource pressures and funding positions are routinely discussed at portfolio and senior leadership level.

We assessed whether capacity or funding constraints are identified, documented and escalated. Where constraints are present, these are recorded within programme documentation and risk registers and reported through governance forums for monitoring. No material unrecorded resource gaps were identified within sampled initiatives.

However, there is no consolidated portfolio level resource model bringing together cumulative workforce demand, specialist capability requirements and financial commitments across the full digital roadmap. While initiative level resource governance is operating effectively, consolidated forward planning would strengthen visibility of longer-term capacity and affordability pressures.

Key Findings	Risk & Impact	Agreed Management Action
<p>4 <b>Resource Identification</b></p> <p>There is no consolidated portfolio level resource model bringing together cumulative workforce demand, specialist capability requirements and financial commitments across the full digital roadmap.</p> <p><b>Theme:</b> Resourcing</p>	<p>There is a lack of clarity over the full resource demand to deliver the digital strategy.</p> <p><b>Medium Priority</b></p> <p>Control Operation</p>	<p><b>Agreed Action:</b> Delivery of a refreshed digital strategy will include assessment of workforce, capabilities and financial commitments and set out the strategic route forwards</p> <p><b>Expected Evidence of Implementation:</b> Publication of refreshed digital strategy</p> <p><b>Officer:</b> Chief Digital Officer</p> <p><b>Target Implementation Date:</b> July 2026</p>

# 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.



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

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

## Disclaimer

This audit report has been prepared for internal use only. Audit and Assurance Services reports are prepared, in accordance with the agreed audit brief, and the Audit Charter as approved by the Audit Committee.

Audit reports are prepared by the staff of the NHS Wales Audit and Assurance Services and addressed to Independent Members or officers including those designated as Accountable Officer. They are prepared for the sole use of the NHS Wales Shared Services Partnership and no responsibility is taken by the Audit and Assurance Services Internal Auditors to any director or officer in their individual capacity, or to any third party.

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 the 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 work undertaken by NHS Wales Audit and Assurance Services conforms with the International Standards for the Professional Practice of Internal Auditing and associated Public Sector Internal Audit Standards as validated through the external quality assessment undertaken by the Chartered Institute of Public Finance & Accountancy in April 2023.



# Internal Audit Plan & Charter 2026/27

## NHS Wales Shared Services Partnership (NWSSP)

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# 1. Introduction

This document sets out the Internal Audit Plan for 2026/27 (the 'Plan') detailing the audits to be undertaken and information of the corresponding resources. It also contains the Internal Audit Mandate and Charter which defines the over-arching purpose, authority and responsibility of Internal Audit and the Key Performance Indicators for the service.

The Accountable Officer (NHS Wales Shared Services Partnership (NWSSP) Managing Director) is required to certify, in the Annual Governance Statement, that they have reviewed the effectiveness of the organisation's governance arrangements, including the internal control systems, and provide confirmation that these arrangements have been effective, with any qualifications as necessary including required developments and improvement to address any issues identified. The NHS Wales Shared Services Partnership is hosted by Velindre University NHS Trust.

The purpose of Internal Audit is to provide the Accountable Officer and the Shared Services Partnership Committee (SSPC), through the Audit Committee (Velindre University NHS Trust Audit Committee for NWSSP), with an independent and objective annual opinion on the overall adequacy and effectiveness of the organisation's framework of governance, risk management, and control. The opinion should be used to inform the Annual Governance Statement.

Additionally, the key findings and agreed actions from internal audit reviews may be used by NWSSP management to improve governance, risk management, and control within their operational areas.

The Global Internal Audit Standards (the 'Standards') require that a risk based internal audit plan is created that supports the achievement of the organisation's objectives.

Accordingly, this document sets out the risk-based approach and the Plan for 2026/27. The Plan will be delivered in accordance with the Internal Audit Mandate and Charter and the agreed KPIs, which are monitored and reported to you. All internal audit activity will be provided by Audit & Assurance Services, a part of NHS Wales Shared Services Partnership (NWSSP).

## 1.1 National Assurance Audits

The proposed Plan includes assurance audits on some services that are provided by other organisations on behalf of NHS Wales. These are: Digital Health and Care Wales (DHCW) and the NHS Wales Joint Commissioning Committee (JCC). These audits will be included in Appendix A when agreed formally. These audits are part of the risk-based programme of work for DHCW and Cwm Taf Morgannwg UHB (for the JCC), but the results, as in previous years, are reported to the relevant health organisations and are used to inform the overall annual Internal Audit opinion for those organisations.

## 2. Developing the Internal Audit Plan

### 2.1 Link to the Global Internal Audit Standards

The Plan has been developed in accordance with Principle 9: Plan Strategically, which includes Standard 9.4 – Internal Audit Plan, of the Standards, and the accompanying Application Note, which provides public sector interpretations and additional requirements for the Standards, to enable the Head of Internal Audit to meet the following key objectives:

- the need to establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals.
- provision to the Accountable Officer of an overall independent and objective annual opinion on the organisation's governance, risk management, and control, which will in turn support the preparation of the Governance Statement;
- audits of the organisation's governance, risk management, and control arrangements which afford suitable priority to the organisation's objectives and risks.
- improvement of the organisation's governance, risk management, and control arrangements by providing line management with recommendations arising from audit work.
- confirmation of the audit resources required to deliver the Internal Audit Plan.
- effective co-operation with Audit Wales as external auditor and other review bodies functioning in the organisation; and
- provision of both assurance (opinion based) and consulting engagements by Internal Audit.

### 2.2 Risk based internal audit planning approach

Our risk-based planning approach recognises the need for the prioritisation of audit coverage to provide assurance on the management of key areas of risk, and our approach addresses this by considering:

- the organisation's risk assessment and maturity;
- the organisation's response to key areas of governance, risk management and control;
- the previous years' internal audit activities; and
- the audit resources required to provide a balanced and comprehensive view.

Our planning considers the NHS Wales Planning Framework and other NHS Wales priorities and is mindful of significant national changes that are taking place. In addition, the Plan aims to reflect the significant local changes occurring as identified through the Integrated Medium-Term Plan (IMTP) and other changes within the organisation, assurance needs, identified concerns from our discussions with management, and emerging risks.

We will ensure that the plan remains fit for purpose by recommending changes where appropriate and reacting to any emerging

issues throughout the year. Any necessary updates will be reported to the Audit Committee in line with the Internal Audit Mandate and Charter.

While some areas of governance, risk management and control will require annual consideration, our risk-based planning approach recognises that it is not possible to audit every area of an organisation's activities every year. Therefore, our approach identifies auditable areas (the 'audit universe'). The risk associated with each auditable area is assessed and this determines the appropriate frequency for review. In addition, we will, if requested, also agree a programme of work through both the Director of Corporate Governance (Board Secretary) and Directors of Finance networks. These audits and reviews may be undertaken across all NHS bodies or a particular sub-set, for example at Health Boards only.

Therefore, our Plan is made up of several key components:

- 1) Consideration of key governance and risk areas: We have identified several areas where an annual consideration supports the most efficient and effective delivery of an annual opinion. These cover the Governance, the Corporate Risk Register, Risk Management, Clinical Governance and Quality, Financial Sustainability, Performance Monitoring & Management, and an overall assessment of Digital and Information Technology. In each case we anticipate a short overview to establish the arrangements in place including any changes from the previous year with detailed testing or further work where required.
- 2) Organisation based audit work – this covers key risks and priorities from the Corporate Risk Register and the corporate risk register, together with other auditable areas identified and prioritised through our planning approach. This work combines elements of governance and risk management with the controls and processes put in place by management to effectively manage the areas under review. Within NWSSP we also consider areas where annual or cyclical audit work will both support the most efficient and effective delivery of an annual opinion and provide assurance to other NHS Wales organisations. These cover Primary Care Services Contractor Payments, Accounts Payable, Procurement, Recruitment and Payroll.
- 3) Follow up - this is follow-up work on previous 'limited' and 'unsatisfactory' assurance reports as well as other high priority recommendations. Our work here also links to the organisation's recommendation tracker and considers the impact of their implementation on the systems of governance and control.
- 4) Work agreed with the Directors of Corporate Governance, Directors of Finance, other executive peer groups, or Audit Committee Chairs in response to common risks faced by several organisations. This may be advisory work to identify areas of best practice or shared learning.
- 5) The impact of audits undertaken at other NHS Wales bodies that may impact on NWSSP, including HEIW, Digital Health and Care Wales (DHCW), and the Joint Commissioning Committee (JCC).
- 6) Where appropriate, Integrated Audit & Assurance Plans will be agreed for major capital and transformation schemes and charged for separately. Health bodies are able to add a provision for audit and assurance costs into the final business case for major capital bids.

These components are designed to ensure that our internal audit programmes comply with all of the requirements of the Standards, supports the maximisation of the benefits of being an all-NHS Wales wide internal audit service, and allows us to respond in an agile way to requests for audit input at both an all-Wales and organisational level.

### **2.3 Link to NHS Wales Shared Service Partnership's systems of assurance**

The risk based internal audit planning approach integrates with the NWSSP's systems of assurance; therefore, we have considered the following:

- A review of NWSSP's vision, values and forward priorities as outlined in the Integrated Medium-Term Plan (IMTP).
- An assessment of NWSSP's governance and assurance arrangements and the contents of the corporate risk register.
- Risks identified in papers, in particular the Audit Committee and the NWSSP Partnership Committee.
- Key strategic risks identified within the corporate risk register and assurance processes.
- Discussions with Executive Directors and Senior Management regarding risks and assurance needs in areas of corporate responsibility, including compliance and ethics programmes.
- Cumulative internal audit knowledge of governance, risk management, and control arrangements (including a consideration of past internal audit opinions).
- New developments and service changes. Services provided across NHS Wales.
- Legislative requirements to which the organisation is required to comply.
- Planned audit coverage of systems and processes provided through DHCW, and the JCC.
- Work undertaken by other supporting functions of the Audit and Assurance Committee including Local Counter-Fraud Services (LCFS) and the Post-Payment Verification Team (PPV), where appropriate.
- Work undertaken by other review bodies, including Audit Wales.
- Coverage necessary to provide assurance to the Accountable Officer in support of the Annual Governance Statement.

### **2.4 Audit planning meetings**

In developing the Plan, in addition to consideration of the above, the Head of Internal Audit has met and spoken with the Director of Finance & Corporate Services, Assistant Director Corporate Services and other senior management to discuss current areas of risk and related assurance needs, with a planning document shared with Senior Leadership Group for discussion and comment.

### **3. Audit risk assessment**

The prioritisation of audit coverage across the audit universe is based on both our and the organisation's assessment of risk and assurance requirements as defined in the corporate risk register.

The maturity of these risk and assurance systems allows us to consider both inherent risk (impact and likelihood) and mitigation (adequacy and effectiveness of internal controls). Our assessment also considers corporate risk, materiality or significance, system complexity, previous audit findings, and potential for fraud.

### **4. Planned internal audit coverage**

#### **4.1 Internal Audit Plan 2026/27**

The Plan is set out in Appendix A and identifies the audit assignments, lead executive officers, outline scopes, and proposed timings. It is structured under the six components referred to in section 2.2.

Where appropriate the Plan refers to key strategic risks identified within the corporate risk register and related systems of assurance, together with the proposed audit response within the outline scope.

When developing the audit scope, in discussion with the responsible executive director(s) and operational management, the scope, objectives and audit resource requirements, and timing will be refined in each area.

The scheduling takes account of the optimum timing for the performance of specific assignments in discussion with management, and Audit Wales requirements if appropriate.

The Audit Committee will be kept apprised of performance in delivery of the Plan, and any required changes, through routine progress reports to each Audit Committee meeting.

Most of the audit work will be undertaken by our regionally based teams with support from our national capital and estates team, in terms of capital audit and estates assurance work, and from our IM&T team, in terms of information governance, IT security and digital work.

#### **4.2 Keeping the plan under review**

Our risk assessment and resulting Plan is limited to matters emerging from the planning processes indicated above.

Audit & Assurance Services is committed to ensuring its service focuses on priority risk areas, business critical systems, and the provision of assurance to management across the medium term and in the operational year ahead. As in any given year, our Plan will be kept under review and may be subject to change to ensure it remains fit for purpose. To this end, the need for flexibility and a revisit of the focus and timing of the proposed work will be necessary at some point during the year.

Consistent with previous years, and in accordance with best professional practice, an unallocated contingency provision has been retained in the Plan to enable Internal Audit to respond to emerging risks and priorities identified by the executive team

and endorsed by the Audit Committee. Any changes to the Plan will be based upon consideration of risk and need and will be presented to the Audit and Assurance Committee for approval.

Regular liaison with Audit Wales, as your External Auditor, will take place to coordinate planned coverage and ensure optimum benefit is derived from the total audit resource.

## **5. Resource needs assessment**

The Plan has been put together based on the planning process described in this document. The Plan includes sufficient audit work to be able to give an annual Head of Internal Audit opinion in line with the requirements of Standard 11.3 – Communicating Results, and Application Note 10B – Overall conclusions and annual reporting.

Audit & Assurance Services confirms that it has the necessary human, financial and technological resources to deliver the agreed plan.

Provision has also been made for other essential audit work including planning, management, reporting and follow-up.

If additional work, support or further input necessary to deliver the plan is required during the year over and above the total indicative resource requirement a fee may be charged. Any change to the plan will be based upon consideration of risk and need and presented to the Audit Committee for approval.

The Standards enable Internal Audit to provide consulting services to management. The commissioning of these additional services by NWSSP, unless already included in the plan, is discretionary. Accordingly, a separate fee may need to be agreed for any additional work.

In addition, any capital audit work in relation to specific projects will be charged for separately on the basis of a separately agreed Integrated Audit & Assurance Plan. Where this is the case, a provision for this work would have been included by NWSSP in its business case submission.

## 6. Action required

The Audit Committee is invited to consider the Internal Audit Plan for 2026/27 and:

- approve the Internal Audit Plan for 2026/27.
- approve the Internal Audit Mandate and Charter; and
- note the associated Internal Audit resource requirements and Key Performance Indicators.

James Johns

Head of Internal Audit

NHS Wales Shared Services Partnership

## Appendix A: Internal Audit Plan 2026/27

Planned output, Outline scope, Review reference	Strategic Priority (SP)/BAF Risk / [Corporate Risk Register (CRR)] / Rationale	Executive Lead/Responsible Director	Planned start
<b>All Wales Services</b>			
<b>Accounts Payable</b> - Provide assurance over the adequacy system and controls operating within NWSSP for the delivery of Accounts Payable Services across NHS Wales.	All Wales Service	Finance & Corporate Services	Q2
<b>Employment Services – Payroll Services</b> - Provide assurance over the adequacy system and controls operating within NWSSP for the delivery of Payroll Services across NHS Wales.	All Wales Service	People, Organisation Development and Employment Services	Q2-3
<b>Primary Care Contractor Services</b> -To provide assurance that Primary Care Services is maintaining a robust system to facilitate timely and accurate payments in a sampled service area.	All Wales Service	Primary Care	Q2/3
<b>Procurement Services</b> – Thematic Review covering a sample of control arrangements.	All Wales Service	Procurement	Q2/3
<b>NWSSP Service Provision</b>			
<b>Employment Services - Student Streamlining</b> - (Assurance) – Review adequacy of arrangements to manage identified risks including reputational risk.	A16	People, Organisation Development and Employment Services	Q2
<b>Laundry Services</b> – (Assurance) – Review a sample of risk and control arrangements in place.	M4	Procurement	Q3
<b>Legal &amp; Risk</b> - Case Management System (Assurance) review the control and operations of the system.		Legal & Risk	Q2/3

Planned output, Outline scope, Review reference	Strategic Priority (SP)/BAF Risk / [Corporate Risk Register (CRR)] / Rationale	Executive Lead/Responsible Director	Planned start
<b>NWSSP Corporate/Organisation Wide</b>			
<b>Governance Arrangements</b> (review action implementation/ assurance) - Provision included. Work dependant on specific requirement identified following implementation of recommendations from Governance Review		Finance & Corporate Services / Managing Director	
<b>Financial Management</b> – Grip & Control Assessment	A7	Finance & Corporate Services	Q1/2
<b>Information Governance (Assurance)</b> – Review adequacy organisational arrangements.	A9	Finance & Corporate Services	Q3/4
<b>Business Continuity and Emergency Planning (Assurance)</b> Review adequacy organisational arrangements.	A11	Planning, Performance & Informatics	Q3/4
<b>ESR Replacement</b> - Review organisational arrangements for implementation.	A15	People, Organisation Development and Employment Services	Q2/3
<b>Cyber</b> – (Follow up-audit Assurance) – To provide assurance over the adequacy arrangement for Cyber Security following implantation of agreed actions form previous audit.	A1	Planning, Performance & Informatics	Q2/3
<b>Regulatory Compliance</b> – (Assurance) - Provide assurance over the adequacy of arrangements operating within NWSSP for the identification, monitoring and maintaining compliance with regulatory requirements.	A8	Finance & Corporate Services	Q1/2
<b>Control of Contractors</b> (Assurance) – Review adequacy organisational arrangements.		Finance & Corporate Services	Q2-3

Planned output, Outline scope, Review reference	Strategic Priority (SP)/BAF Risk / [Corporate Risk Register (CRR)] / Rationale	Executive Lead/Responsible Director	Planned start
Agreed Action Follow Up - To review progress with the implementation of a sample of agreed actions from previous audit reviews.			Q2-4

## Appendix B: Key performance indicators (KPI)

KPI	SLA required	Target 2025/26
Audit plan 2025/26 agreed/in draft by 30 April	✓	To deliver plan
Audit opinion delivered by 31 May	✓	To deliver opinion
Audits reported versus total planned audits, and in line with Audit Committee expectations	✓	varies
% of audit outputs in progress	No	varies
Report turnaround fieldwork to draft reporting [10 working days]	✓	95%
Report turnaround management response to draft report [15 working days maximum]	✓	85%
Report turnaround draft response to final reporting [10 working days]	✓	95%

# Appendix C: Internal Audit Mandate and Charter

## 1 Introduction

1.1 This Mandate and Charter is produced and updated annually to comply with the Global Internal Audit Standards (introduced from 1 April 2025 for the UK Public Sector). The Standards (with specific reference to Standard 6.1 Internal Audit Mandate and 6.2 Internal Audit Charter) require the production and maintaining of an Internal Audit Mandate and Charter that, at a minimum, sets out:

- The purpose of Internal Auditing;
- a commitment to adhere to the Global Internal Audit Standards;
- the Mandate, including the scope and types of services to be provided, and the Board's responsibilities and expectations regarding management's support of the internal audit function; and
- the organisational position and reporting relationships, including Independence.

The Mandate and Charter are complementary to the relevant provisions included in the organisation's own Standing Orders and Standing Financial Instructions.

1.2 The terms 'board' and 'senior management' are required to be defined under the Standards and therefore have the following meaning in this Mandate and Charter:

- Board means the NHS Wales Shared Services Partnership Committee (SSPC) (Hosted by the Board of Velindre University NHS Trust) with responsibility to direct and oversee the activities and management of the organisation. The Board has delegated authority to the Audit Committee in terms of providing a reporting interface with internal audit activity; and
- Senior Management means the Managing Director as being the designated Accountable Officer for NHS Wales Shared Services Partnership. The Managing Director has made arrangements within this Mandate and Charter for an operational interface with internal audit activity through the Assistant Director of Corporate Services (Board Secretary).

Therefore, the Board refers to the Shared Services Partnership Committee (SSPC) and Accountable officer to the Managing Director.

1.3 Internal Audit seeks to comply with all the appropriate requirements of the Welsh Language (Wales) Measure 2011. We are happy to correspond in both Welsh and English.

## 2 Purpose and responsibility

2.1 Internal audit is an independent, objective assurance and advisory function designed to add value and improve the

operations of NHS Wales Shared Services Partnership. Internal audit helps the organisation accomplish its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes. Its mission is to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.

- 2.2 Internal Audit is responsible for providing an independent and objective assurance opinion to the Accountable Officer, the SSPC and the Audit Committee on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. In addition, internal audit's findings and recommendations are beneficial to management in securing improvement in the audited areas.
- 2.3 The organisation's risk management, internal control and governance arrangements comprise:
- the policies, procedures and operations established by the organisation to ensure the achievement of objectives.
  - the appropriate assessment and management of risk, and the related system of assurance.
  - the arrangements to monitor performance and secure value for money in the use of resources.
  - the reliability of internal and external reporting and accountability processes and the safeguarding of assets.
  - compliance with applicable laws and regulations; and
  - compliance with the behavioural and ethical standards set out for the organisation.
- 2.4 Internal audit also provides an independent and objective consulting service specifically to help management improve the organisations risk management, control and governance arrangements. The service applies the professional skills of internal audit through a systematic and disciplined evaluation of the policies, procedures and operations that management have put in place to ensure the achievement of the organisations objectives, and through recommendations for improvement. Such consulting work contributes to the opinion which internal audit provides on risk management control and governance.

### 3 Independence and Objectivity

- 3.1 Independence is described in the Global Internal Audit Standards as the freedom from conditions that threaten the ability of the internal audit activity to carry out internal audit responsibilities in an unbiased manner. To achieve the degree of independence necessary to effectively carry out the responsibilities of the internal audit activity, the Head of Internal Audit will have direct and unrestricted access to the SSPC and Senior Management, in particular the Chair of the Audit Committee and Accountable Officer.
- 3.2 Organisational independence is effectively achieved when the auditor reports functionally to the Audit Committee on behalf of the SSPC. Such functional reporting includes the Audit Committee:
- approving the internal audit mandate and charter.

- approving the risk based internal audit plan.
  - approving the internal audit resource plan.
  - receiving outcomes of all internal audit work together with the assurance rating. and
  - reporting on internal audit activity's performance relative to its plan.
- 3.3 While maintaining effective liaison and communication with the organisation, as provided in this Mandate and Charter, all internal audit activities shall remain free of untoward influence by any element in the organisation, including matters of audit selection, scope, procedures, frequency, timing, or report content to permit maintenance of an independent and objective attitude necessary in rendering reports.
- 3.4 Internal Auditors shall have no executive or direct operational responsibility or authority over any of the activities they review. Accordingly, they shall not develop nor install systems or procedures, prepare records, or engage in any other activity which would normally be audited.
- 3.5 This Mandate and Charter makes appropriate arrangements to secure the objectivity and independence of internal audit as required under the standards. In addition, the shared service model of provision in NHS Wales through NWSSP provides further organisational independence.
- 3.6 In terms of avoiding conflicts of interest in relation to non-audit activities, Audit & Assurance has produced a Consulting Protocol that includes all of the steps to be undertaken to ensure compliance with the relevant Standards that apply to non-audit activities.

## 4 Authority and Accountability

- 4.1 Internal Audit derives its authority from the SSPC, the Accountable Officer and Audit Committee. These authorities are established in Standing Orders and Standing Financial Instructions adopted by the SSPC.
- 4.2 The Minister for Health and Social Services has determined that internal audit will be provided to all health organisations by the NHS Wales Shared Services Partnership (NWSSP). The service provision will be in accordance with the Service Level Agreement agreed by the Shared Services Partnership Committee and in which the organisation has permanent membership.
- 4.3 The Director of Audit & Assurance leads the NWSSP Audit and Assurance Services and after due consultation will assign a named Head of Internal Audit to the organisation. For line management (e.g. individual performance) and professional quality purposes (e.g. compliance with the Global Internal Audit Standards), the Head of Internal Audit reports to the Director of Audit & Assurance.
- 4.4 The Head of Internal Audit reports on a functional basis to the Accountable Officer and to the Audit Committee on behalf of the SSPC. Accordingly, the Head of Internal Audit has a direct right of access to the Accountable Officer, the Chair of the Audit Committee and the Chair of the NWSSP Partnership Committee if deemed necessary.

- 4.5 The Audit Committee approves all Internal Audit plans and may review any aspect of its work. The Audit Committee also has regular private meetings with the Head of Internal Audit.
- 4.6 In order to facilitate its assessment of governance within the organisation, Internal Audit is granted access to attend any committee or sub-committee of NWSSP charged with aspects of governance.

## 5 Relationships

- 5.1 In terms of normal business the Accountable Officer has determined that the Assistant Director of Corporate Services will be the nominated executive lead for internal audit. Accordingly, the Head of Internal Audit will maintain functional liaison with this officer.
- 5.2 In order to maximise its contribution to the SSPC's overall system of assurance, Internal Audit will work closely with the organisation's Assistant Director of Corporate Services in planning its work programme.
- 5.3 Co-operative relationships with management enhance the ability of internal audit to achieve its objectives effectively. Audit work will be planned in conjunction with management, particularly in respect of the timing of audit work.
- 5.4 Internal Audit will meet regularly with the external auditor, Audit Wales, to consult on audit plans, discuss matters of mutual interest, discuss common understanding of audit techniques, method and terminology, and to seek opportunities for co-operation in the conduct of audit work. Internal Audit will make available their working files to the external auditor for them to place reliance upon the work of Internal Audit where appropriate.
- 5.5 The Head of Internal Audit will establish a means to gain an overview of other assurance providers' approaches and output as part of the establishment of an integrated assurance framework.
- 5.6 The Head of Internal Audit will take account of key systems being operated by organisation's outside of the remit of the Accountable Officer, or through a shared or joint arrangement, such as the Digital Health and Care Wales and the Joint Commissioning Committee.
- 5.7 Internal Audit strives to add value to the organisation's processes and help improve its systems and services. To support this Internal Audit will obtain an understanding of the organisation and its activities, encourage two-way communications between internal audit and operational staff, discuss the audit approach and seek feedback on work undertaken.
- 5.8 The Audit Committee may determine that another Committee of the organisation is a more appropriate forum to receive and action individual audit reports. However, the Audit Committee will remain the final reporting line for all our audit and consulting reports.

## 6 Standards, Ethics, and Performance

- 6.1 Internal Audit must comply with the Global Internal Audit Standards and the UK Public Sector Application Note in discharging its responsibilities.

6.2 Internal Audit will operate in accordance with the Service Level Agreement (updated 2024) and associated performance standards agreed with the Audit Committee and the Shared Services Partnership Committee. The Service Level Agreement includes several Key Performance Indicators, and we will agree with each Audit Committee which of these they want reported to them and how often.

## 7 Scope

7.1 The scope of Internal Audit encompasses the examination and evaluation of the adequacy and effectiveness of the organisation's governance, risk management arrangements, system of internal control, and the quality of performance in carrying out assigned responsibilities to achieve the organisation's stated goals and objectives. It includes but is not limited to:

- reviewing the reliability and integrity of financial and operating information and the means used to identify measure, classify, and report such information.
- reviewing the systems established to ensure compliance with those policies, plans, procedures, laws, and regulations which could have a significant impact on operations, and reports on whether the organisation is in compliance.
- reviewing the means of safeguarding assets and, as appropriate, verifying the existence of such assets.
- reviewing and appraising the economy and efficiency with which resources are employed, this may include benchmarking and sharing of best practice.
- reviewing operations or programmes to ascertain whether results are consistent with the organisation's objectives and goals and whether the operations or programmes are being carried out as planned.
- reviewing specific operations at the request of the Audit Committee or management, this may include areas of concern identified in the corporate risk register.
- monitoring and evaluating the effectiveness of the organisation's risk management arrangements and the overall system of assurance.
- ensuring effective co-ordination, as appropriate, with external auditors and other regulators. and
- reviewing the Annual Governance Statement prepared by senior management.

7.2 Internal Audit will devote particular attention to any aspects of the risk management, internal control and governance arrangements affected by material changes to the organisation's risk environment.

7.3 If the Head of Internal Audit or the Audit Committee consider that the level of audit resources or the Mandate and Charter in any way limit the scope of internal audit or prejudice the ability of internal audit to deliver a service consistent with the definition of internal auditing, they will advise the Accountable Officer and SSPC accordingly.

## 8 Approach

8.1 To ensure delivery of its scope and objectives in accordance with the Mandate and Charter and Standards, Internal Audit has produced an Audit Manual (called the Quality Manual). The Quality Manual includes arrangements for planning the audit work. These audit planning arrangements are organised into a hierarchy as illustrated in Figure 1.

**Figure 1: Audit planning hierarchy**

NHS Wales Level	NWSSP overall audit strategy	Arrangements for provision of internal audit services across NHS Wales equirements of the Mandate and Charter
Organisation Level	Entity strategic 3-year audit plan	Entity level medium term audit plan linked to organisational objectives priorities and risk assessment
	Entity annual internal audit plan	Annual internal audit plan detailing audit engagements to be completed in year ahead leading to the overall HIA opinion
Business Unit Level	Assignment plans	Assignment plans detail the scope and objectives for each audit engagement within the annual operational plan

8.2 NWSSP Audit & Assurance Services has developed an overall audit strategy which sets out the strategic approach to the delivery of audit services to all health organisations in NHS Wales. The strategy also includes arrangements for securing assurance on the national transaction processing systems including those operated by DHCW and NWSSP on behalf of NHS Wales.

8.3 The main purpose of the Strategic 3-year Audit Plan is to enable the Head of Internal Audit to plan over the medium term on how the assurance needs of the organisation will be met as required by the Standards and facilitate:

- the provision to the Accountable Officer and the Audit Committee of an overall opinion each year on the organisation's risk management, control and governance, to support the preparation of the Annual Governance Statement.
- audit of the organisation's risk management, control and governance through periodic audit plans in a way that affords suitable priority to the organisation's objectives and risks.
- improvement of the organisation's risk management, control and governance by providing management with constructive recommendations arising from audit work.

- an assessment of audit needs in terms of those audit resources which 'are appropriate, sufficient and effectively deployed to achieve the approved plan'.
  - effective co-operation with external auditors and other review bodies functioning in the organisation. and
  - the allocation of resources between assurance and consulting work.
- 8.4 The Strategic 3-year Audit Plan will be largely based on the Corporate Risk Register where it is sufficiently mature, together with the organisation-wide risk assessment.
- 8.5 An Annual Internal Audit Plan will be prepared each year drawn from the Strategic 3-year Audit Plan and other information and outlining the scope and timing of audit assignments to be completed during the year ahead.
- 8.6 The strategic 3-year and annual internal audit plans shall be prepared to support the audit opinion to the Accountable Officer on the risk management, internal control and governance arrangements within the organisation.
- 8.7 The annual internal audit plan will be developed in discussion with executive management and approved by the Audit Committee on behalf of the SSPC.
- 8.8 The NWSSP Audit Strategy is expanded in the form of a Quality Manual and a Consulting Protocol which together define the audit approach applied to the provision of internal audit and consulting services.
- 8.9 During the planning of audit assignments, an assignment brief will be prepared for discussion with the nominated operational manager. The brief will contain the proposed scope of the review along with the relevant objectives and risks to be covered. In order to ensure the scope of the review is appropriate it will require agreement by the relevant Executive Director or their nominated lead and will also be copied to the Assistant Director of Corporate Services.

## 9 Reporting

- 9.1 Internal Audit will report formally to the Audit Committee through the following:
- An annual report will be presented to confirm completion of the audit plan and will include the Head of Internal Audit opinion provided for the Accountable Officer that will support the Annual Governance Statement.
  - The Head of Internal Audit opinion will:
    - a) State the overall adequacy and effectiveness of the organisation's risk management, control and governance processes.
    - b) Disclose any qualification to that opinion, together with the reasons for the qualification.
    - c) Present a summary of the audit work undertaken to formulate the opinion, including reliance placed on work by other assurance bodies.
    - d) Draw attention to any issues Internal Audit judge as being particularly relevant to the preparation of the Annual

## Governance Statement.

- e) Compare work undertaken with the work which was planned and summarise performance of the internal audit function against its performance measurement criteria. and
  - f) Provide a statement of conformity in terms of compliance with the Global Internal Audit Standards and associated internal quality assurance arrangements.
- For each Audit Committee meeting a progress report will be presented to summarise progress against the plan. The progress report will highlight any slippage and changes in the programme. The findings arising from individual audit reviews will be reported in accordance with Audit Committee requirements; and
  - The Audit Committee will be provided with copies of individual audit reports for each assignment undertaken unless the Head of Internal Audit is advised otherwise. The reports will include an action plan on any recommendations for improvement agreed with management including target dates for completion.

### 9.2 The process for audit reporting is summarised below:

- Following the closure of fieldwork and the resolution of any queries, Internal Audit will discuss findings with operational managers to confirm understanding and shape the reporting stage.
- Operational management will receive discussion draft reports which will include any proposed recommendations for improvement within 10 working days following the discussion of findings. A copy of the draft report will also be provided to the relevant Executive Director.
- The draft report will give an assurance opinion on the area reviewed in line with the criteria at Appendix B (unless it is a consulting review). The draft report will also indicate priority ratings for individual report findings and recommendations.
- Operational management will be required to respond to the draft report in consultation with the relevant Executive Director within 15 working days of issue, identifying actions, identifying staff with responsibility for implementation and the dates by which action will be taken.
- The Head of Internal Audit will seek to resolve any disagreement with management in the clearance of the draft report. However, where the management response is deemed inadequate, or disagreement remains then the matter will be escalated to the Assistant Director of Corporate Services. The Head of Internal Audit may present the draft report to the Audit Committee where the management response is inadequate or where disagreement remains unresolved. The Head of Internal Audit may also escalate this directly to the Audit Committee Chair to ensure that the issues raised in the report are addressed appropriately.
- Reminder correspondence will be issued after the set response date where no management response has been received. Where no reply is received within 5 working days of the reminder, the matter will be escalated to the Assistant Director of Corporate Services. The Head of Internal Audit may present the draft report to the Audit

Committee where no management response is forthcoming.

- Internal Audit issues a Final report to Executive Director within 10 working days of receipt of complete management response. Within this timescale Internal Audit will quality assess the responses, and if necessary, return the responses, requiring them to be strengthened.
- Responses to audit recommendations need to be SMART:
  - Specific
  - Measurable
  - Achievable
  - Relevant / Realistic
  - Timely.
- The relevant Executive Director, Assistant Director of Corporate Governance and the Chair of the Audit Committee will be copied into any correspondence.
- The final report will be copied to the Accountable Officer and Assistant Director of Corporate Services and placed on the agenda for the next available Audit Committee.

9.3 Internal Audit will make provision to review the implementation of agreed action within the agreed timescales. However, where there are issues of particular concern provision maybe made for a follow-up review within the same financial year. Issue and clearance of follow up reports shall be as for other assignments referred to above.

9.4 Timescales are to be included in all initial scopes sent prior to commencing an audit.

## 10 Access and Confidentiality

10.1 Internal Audit shall have the authority to access all the organisation's information, documents, records, assets, personnel and premises that it considers necessary to fulfil its role. This shall extend to the resources of the third parties that provide services on behalf of the organisation.

10.2 All information obtained during a review will be regarded as strictly confidential to the organisation and shall not be divulged to any third party without the prior permission of the Accountable Officer. However, open access is granted to the organisation's external auditors.

10.3 Where there is a request to share information amongst the NHS bodies in Wales, for example to promote good practice and learning, then permission will be sought from the Accountable Officer before any information is shared.

## 11 Irregularities, Fraud & Corruption

- 11.1 It is the responsibility of management to maintain systems that ensure the organisation's resources are utilised in the manner and on activities intended. This includes the responsibility for the prevention and detection of fraud and other illegal acts.
- 11.2 Internal Audit shall not be relied upon to detect fraud or other irregularities. However, Internal Audit will give due regard to the possibility of fraud and other irregularities in work undertaken. Additionally, Internal Audit shall seek to identify weaknesses in control that could permit fraud or irregularity.
- 11.3 If Internal Audit discovers suspicion or evidence of fraud or irregularity, this will immediately be reported to the organisation's Local Counter Fraud Service (LCFS) in accordance with the organisation's Counter Fraud Policy & Fraud Response Plan and the agreed Internal Audit and Counter Fraud Protocol.

## 12 Quality Assurance

- 12.1 The work of internal audit is controlled at each level of operation to ensure that a continuously effective level of performance, compliant with the Global Internal Audit Standards, is being achieved.
- 12.2 The Director of Audit & Assurance will establish a quality assurance and improvement programme designed to give assurance through internal and external review that the work of Internal Audit is compliant with the Public Sector Internal Audit Standards and to achieve its objectives. A commentary on compliance against the Standards will be provided in the Annual Audit Report to the Audit Committee.
- 12.3 The Director of Audit & Assurance will monitor the performance of the internal audit provision in terms of meeting the service performance standards set out in the NWSSP Service Level Agreement. The Head of Internal Audit will periodically report service performance to the Audit Committee through the reporting mechanisms outlined in Section 9.

## 13 Resolving Concerns

- 13.1 NWSSP Audit & Assurance was established for the collective benefit of NHS Wales and as such needs to meet the expectations of client partners. Any questions or concerns about the audit service should be raised initially with the Head of Internal Audit assigned to the organisation. In addition, any matter may be escalated to the Director of Audit & Assurance. NWSSP Audit & Assurance will seek to resolve any issues and find a way forward.
- 13.2 Any formal complaints will be handled in accordance with the NWSSP complaint handling procedure. Where any concerns relate to the conduct of the Director of Audit & Assurance, the NHS organisation will have access to the Managing Director of Shared Services.

## 14 Review of the Internal Audit Mandate and Charter

14.1 This Internal Audit Mandate and Charter shall be reviewed annually and approved by the SSPC, taking account of advice from the Audit Committee.

Simon Cookson  
Director of Audit & Assurance  
NHS Wales Shared Services Partnership  
March 2026

## Disclaimer & Global Internal Audit Standards

This audit report has been prepared for internal use only. Audit and Assurance Services reports are prepared, in accordance with the agreed audit brief, and the Audit Mandate and Charter as approved by the Audit Committee.

Audit reports are prepared by the staff of the NHS Wales Audit and Assurance Services and addressed to Independent Members or officers including those designated as Accountable Officer. They are prepared for the sole use of the NHS Wales Shared Services Partnership and no responsibility is taken by the Audit and Assurance Services Internal Auditors to any director or officer in their individual capacity, or to any third party.

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 regarding 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 the 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.

### Global Internal Audit Standards



Audit work undertaken by NHS Wales Audit and Assurance Services conforms with the International Standards for the Professional Practice of Internal Auditing and associated Global Internal Audit Standards as validated through the external quality assessment undertaken by the Chartered Institute of Public Finance & Accountancy in April 2023. Please note that new Global Internal Audit Standards apply from April 2025, and all future audit work will comply to these new Standards



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

**Counter Fraud Progress Report Q4  
01/01/2026 – 31/03/2026**

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

NWSSP continue to employ 1.0 WTE Local Counter Fraud Manager (LCFM) to provide Local Counter Fraud Services. 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<sup>st</sup> January 2026 with equivalent pro rata days provided to date and will continue in the 2026/2027 Financial Year.

At 31<sup>st</sup> March 2026 211 days of Counter Fraud work were completed against the agreed 210 days in the Counter Fraud Annual Work-Plan for the 2025/26 financial year. This includes an additional two days from SBUHB as detailed above.

The breakdown of these days is as follows:

Type	Q1	Q2	Q3	Q4	TOTAL
Proactive	21.5	23.25	28.75	42	115.5
Reactive	26.25	25.5	27	16.75	95.5
<b>Total</b>	<b>47.75</b>	<b>48.75</b>	<b>55.75</b>	<b>58.75</b>	<b>211</b>

In summary the reactive days have been utilised in conducting eight fraud investigations including two new fraud referrals which were received during the last quarter. Four cases were closed and one case was transferred to NHS CFS Wales, leaving three investigations ongoing at the end of the year.

Eight fraud awareness sessions were delivered to 266 staff during Q4 and 58 completed e-learning.

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

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

### 3. Fraud Awareness Activity

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

E-learning Module – The All-Wales Counter Fraud Awareness E-learning module was launched on Tuesday 18<sup>th</sup> April 2023. 24/25 participation from NWSSP staff was a huge improvement with 1,098 staff completing it. Participation figures for Q4 2025/2026 were 58. The total for the 2025/2026 year to date is now 281.

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

- 43 NWSSP staff attending 3 new-starter Fraud Awareness sessions in January February and March;
- 17 staff from the Special Estates Team
- 35 staff from Finance and Corporate Services on the new Failure to Prevent Fraud Offence introduced by the (ECCT) Economic Crime and Corporate Transparency Act 2023; and
- 171 staff attending three bespoke Fraud Awareness Sessions provided to Primary Care Services.

This takes the total number of staff reached through fraud awareness engagement to 579 for 2025/26.

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

## Fraud Awareness Summary

Fraud Awareness interactions 2025/2026	Total Q1-Q3 (2025/2026)	No of attendees / Participants Q4 (2025/26)	Total Q1-Q4 (2025/26)	Total Staff reached 2024/2025 (For Comparison)
<b>New Starter Fraud Awareness (3 Sessions Q4)</b>	<b>123</b>	<b>43</b>	<b>166</b>	<b>149</b>
<b>e-Learning</b> *Q1-3 adjusted	<b>251</b>	<b>58</b>	<b>309</b>	<b>1,098</b>
<b>Other Fraud Awareness Sessions Q3 Summary:</b>  <ul style="list-style-type: none"> <li>• Specialist Estates 17</li> <li>• Finance and Corporate 35</li> <li>• Primary Care Services (3) 171</li> <li>• <b>Total 223</b></li> </ul>	<b>48</b>	<b>194</b>	<b>242</b>	<b>186</b>
<b>Newsletters, emails, Sharepoint Blogs &amp; other media</b>  <b>Q4 Summary</b>  <ul style="list-style-type: none"> <li>• 4 Newsletters Media Reports posted (clicks not available)</li> </ul>	<b>5,334</b>	<b>284</b>	<b>5,618</b>	<b>124</b>
<b>Total</b>	<b>5,728</b>	<b>579</b>	<b>6,307</b>	<b>1,557</b>

## All Wales e-Learning participation

		Q1	Q2	Q3	Q4	TOTAL 2025/26	TOTAL 2023/24	TOTAL 2024/25
1	BCU	1047	1342	966	938	4293	4334	9727
2	ABUHB	798	1248	686	578	3310	5646	6620
3	HDUHB	609	989	522	492	2612	2299	4289
4	VELINDRE	891	534	190	117	1732	32	4
5	WAST	245	317	245	205	1012	3451	1009
6	SBUHB	103	146	73	33	355	325	214
7	NWSSP	73	105	73	58	309	119	1098
8	DHCW	3	24	37	38	102	962	340
9	PHW	7	16	7	7	37	69	46
10	CTM	5	16	6	7	34	27	39
11	POWYS	0	1	4	14	19	4	2
12	CVUHB	5	6	2	2	15	56	23
13	HEIW	0	3	0	0	3	19	7
	<b>TOTALS</b>	<b>3786</b>	<b>4747</b>	<b>2811</b>	<b>2489</b>	<b>13833</b>	<b>17343</b>	<b>23393</b>

For comparison I have also included the e-learning participation figures for each NHS Wales Health Body. NWSSP are “mid table”, 5 of the organisations above NWSSP have made their e-learning mandatory, namely BCUHB, HDUHB, WAST, ABUHB and Velindre.

It is also worth noting that NWSSP participation in 2024/2025 was much higher at 1,098, as shown in the table above as there was a large uptake following a promotional email. Further Benchmarking data is available in the NHS CFS Wales report on all Health Bodies.

#### 4. Referrals/Enquiries/Investigations

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

	<b>Caseload</b>	<b>Q4 (2025/26)</b>	
		<b>No</b>	
<b>A</b>	Cases b/f	6	
<b>B</b>	<b>Add</b> No. new of cases opened	2	
<b>C</b>	<b>Total</b> Caseload during Q4 (a+b)	8	
<b>D</b>	<b>Less</b> Cases closed or transferred during Q4	5	
<b>E</b>	Cases open at end of Q4 (c-d)	3	
	<b>Fraud Prevented or Recovered</b>	<b>Year Total (2025/26)</b>	<b>Year Total 2024/2025 for comparison</b>
		<b>£</b>	<b>£</b>
	Financial Recoveries	<b>£1,200</b>	<b>£11,474.88</b>
	Total Prevented / Recovered	<b>£1,200</b>	<b>£11,474.88</b>
	Number of sanctions	<b>1</b>	<b>3</b>

#### 5. Local Proactive Exercises

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

from an investigation, a Fraud Prevention Notice (FPN) or a wider nationally driven exercise.

A fraud risk assessment was undertaken on the processes related to the management of creditors bank amendments and the risks against mandate fraud. Whilst we have a comprehensive range of preventative and detective controls in place which are operating very effectively it will be very difficult to reduce the risk score further due to the inherent nature of mandate fraud and the prevalence of ever evolving external threat activity. Ongoing monitoring therefore focuses on maintaining the effectiveness of our controls, staff awareness and timely escalation of emerging risks in this area rather than further reduction of the current risk score. The LCFM liaises with the Accounts Payable Supplier Maintenance Team who manage bank amendments very frequently particularly when potential risks arise.

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 18 queries during Q4 from a wide range of topics including several Mandate Fraud checks, National Fraud Initiative (NFI) checks, Recovery of Salary Overpayments, systems queries and Fraud referrals. Also liaised with NHS CFS Wales and advised Workforce on the All-Wales Social Media Policy and also the All-Wales disciplinary Policy in relation to sections relating to Fraud.

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)**

Three local proactive exercises resulted from FPNs issued by NHS CFA:

- Corporate Impersonation Fraud (FPN M 003 26) - concluded
- Business Email Compromise (FPN 002-26) - concluded
- Asset Management (FPN L 001-26) - ongoing

A further local risk was also identified with the management of maternity leave within the Single Lead Employer SLE. Additional controls were advised and a review will be carried out towards the end of the year to measure the effectiveness of those controls (LPE/26/00105).

## 7. Other

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

### **National Fraud Initiative**

Payroll data has been uploaded; analysis has commenced and is ongoing. Some anomalies have been detected and are being examined further with relevant staff at other Health Bodies. Matches are considered on a risk basis. The majority of payroll to payroll matches relate to NWSSP Single Lead Employer doctors who may have changed employers or work additional shifts or bank shifts at other Health Boards. This is perfectly permissible and quite common place, with all such cases being closed with no issues so far. Again, a significant volume was checked during Q4 and many closed with no further action, with responses awaited on others.

The summary can be seen as follows;

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

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

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

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

#### **Payroll to Payroll Report**

Out of 364 matches:

- 312 matches have now been closed with no issues found;
- 41 have been opened and are awaiting a response and or further checks, investigation;
- 11 not yet opened.

**A total of 339 out of 391 matches have been closed.**

The LCFM also attended a webinar on 24<sup>th</sup> March 2026 on the NFI feature “App Check” which is a real-time, secure web-based tool designed to help public sector organisations prevent fraud at the application stage. It has mainly been used by Local Government thus far to validate applicants, such as for housing, employment etc. Access will be arranged by Audit Wales and the Cabinet Office during Q1 2026/2027. NWSSP LCFS and LCFS Colleagues along with CFS Wales are due to meet further with Audit Wales and The Cabinet Office to discuss more in depth and consider the use of App Check in NHS Wales.



# **NHS WALES**

## **Shared Services Partnership**

**COUNTER FRAUD ANNUAL PLAN**  
**2026/2027**

Mark Weston  
Counter Fraud Manager  
NHS Wales Shared Service Partnership

This document is prepared by Mark Weston Counter Fraud Manager, NHS Wales Shared Service Partnership in order to comply with Government Functional Standards and the recommendations of the NHS Counter Fraud Authority for NHS Bodies (Wales) and has been approved by the Director of Finance as below.

Workplan prepared by:

Counter Fraud Manager – Mark Weston

Workplan agreed by:

Alison Ramsey - Director of Finance and Corporate Services

NWSSP Audit Committee

Date: 28/04/2026

## WORKPLAN 2026-2027

### Background

The NHS rolled out new counter fraud requirements for NHS-funded services in relation to the **Government Functional Standard GovS 013: Counter Fraud in 2021**. The NHSCFA worked closely with a wide range of stakeholders to ensure that the NHS Counter Fraud Requirements had greater consistency and remained fit for purpose for organisations, including providers and commissioners. The standards apply to all NHS funded services (those receiving partial or full NHS funding). The purpose of the Government Functional Standard is to set expectations for the management of fraud, bribery and corruption risk across government and wider public services, and to reinforce the government's commitment to fighting fraud against the public sector. The implementation of the Government Functional Standard GovS 013: Counter Fraud was agreed by All NHS Wales DoF's on 19<sup>th</sup> February 2021.

The NHSCFA is responsible for leading and influencing the improvement of counter fraud standards across the NHS and will be responsible for ensuring the effective implementation of the NHS Counter Fraud Requirements. The requirements have superseded our own fraud, bribery and corruption standards for providers, commissioners and NHS bodies in England and Wales. The NHSCFA is required to provide assurance to the Cabinet Office of NHS compliance with the Functional Standard. This will be accomplished by the receipt and validation by the NHSCFA of the Counter Fraud Functional Standard Return submitted by organisations providing any NHS funded services. Deadline for submission of this document in relation to this plan is 31/05/2026. The NHSCFA Quality Assurance Programme will enable the analysis of performance of the Counter Fraud team against each requirement. They will provide a grading of compliance in relation to all areas of the functional standards. (Green, Amber or Red).

NHS Wales Shared Services Partnership (NWSSP) has its own dedicated full time and professionally accredited Local Counter Fraud Specialist (LCFS) to manage and deliver the local counter fraud service for NWSSP. NWSSP LCFS Manager attends Counter Fraud Liaison Group and works closely with other LCFSs across NHS Wales. This will ensure that NWSSP follows the Welsh Government Directions on Countering Fraud, Bribery and Corruption within the NHS in Wales and the standards set by the NHSCFA are achieved. An Annual Workplan is compiled by the Counter Fraud Manager that is agreed by NWSSP Director of Finance and Corporate Services and submitted to the Audit Committee for approval at the commencement of each financial year. The workplan provided below formulates local counter fraud arrangements for NWSSP for 2026-2027. The tasks outlined will be considered and reviewed dynamically throughout the year as the need arises. The effectiveness of the plan will be reported in the end of year Annual Report to Audit Committee and in the NHSCFA Functional Return as referred to above.

This organisation's Workplan will mirror GovS:13 Standard (Counter Fraud) in order to bring the organisations provision into line with the NHSCFA Counter Fraud Bribery and Corruption Strategy. This in turn supports the objectives set by the Welsh Government.

### Taking a risk-based approach to planning local counter fraud work

Locally investigators are in the best position to identify and understand the counter fraud requirements for their organisation. Successful implementation of counter fraud policy relies on the work of the Local Counter fraud Specialist (LCFS).

The counter fraud work-plan should be tailor-made and specific to the NHS organisation, for example, carrying out local proactive exercises identified in the course of investigations, or analysis of referrals may show the need for more work on preventing fraud or highlight that awareness is needed in a particular department or staff group.

Meeting key personnel in the organisation and using the information from staff surveys are important methods for forming action plans. The responses may also reveal areas of risk highlighting a need for pro-active prevention or detection work. Any risks which are identified by the LCFS will be recorded in line with local procedures adopted for such by the organisation, shared with Audit and Assurance and reported to the DoF and Audit Committee. This aims to provide another level of assurance that the risk will be **owned** and managed. While every effort will be made to identify local risks, it is important that information from outside the organisation is also considered; for example, NHS CFA fraud alerts, and fraud prevention notices. Information received from external sources will be assessed and any risks locally identified will be targeted as a result.

To help organisations take a risk-based approach to counter fraud work and planning, the NHSCFA has issued up to date risk assessment advice and training. NHS CFA Will deliver a Risk Assessment workshop during Q1. This helps the LCFS when assessing the counter fraud arrangements at their own organisation. This provides direction in risk assessment work and provides a basis of measuring local risks using a dedicating risk matrix scoring system and template. Results of all local risk work carried out by the Counter Fraud Team will be reported through the quality assurance process to NHS CFA, managed on the CLUE case management system and will be locally reported to the Audit Committee

### Outcomes/Results

Accurate records of counter fraud work are essential. They inform upon the effectiveness of work undertaken, assist in the planning of future work and help to identify strengths and weaknesses within the organisation. Accurate records of all work undertaken by the

Counter Fraud Manager for this upcoming year will be kept and updated. These results will be reflected in the quarterly progress reports and end of year annual report.

The Counter Fraud team are aware of the importance of liaison with External Auditors when planning local counter fraud work in order to prevent duplication of effort. There are some elements of the workplan which External Auditors may review on a risk basis as part of their own reviews of Governance Arrangements, e.g., Whistle-Blowing arrangements, Declaration of Interests, Gifts and Hospitality. External Auditors will certainly be seeking to gain assurance that local counter fraud arrangements are robust and the Counter Fraud team, will maintain a close working relationship with Audit Wales as required.

### Resource Provision

Resource Provision for NHSWSSP	Days Planned 25 / 26
NHSWSSP Counter Fraud Manager	200
Specialist support for Fraud Risk Assessments	12
<b>Total</b>	<b>212</b>

### Resource by Activity

Activity	Days Planned 25 / 26
Proactive	142
Reactive	70
<b>Total</b>	<b>212</b>

With the move to the GovS:13 taking place and the previous 4 standards of Strategic Governance, Inform and Involve, Prevent and Deter and Hold to Account are now obsolete, the methodology to be adopted in breaking down resource time spent by activity area is simplified into Proactive and Reactive areas. Generally, proactive work will involve activities such as fraud awareness, eg presentations, newsletters and other engagement etc and also National CFA Proactive exercises, Local Proactive Exercises, and Risk Assessments. Reactive work will involve activities such as, investigation into referrals received, carrying out system weakness analysis as a result of investigation findings.

NHSCFA states that proactive work should not be absorbed by reactive activity or *vice versa* and to this end NHSCFA strongly encourages proactive work to be 'ring-fenced'. However, due to the dynamic nature of the Counter Fraud environment the plan is intended to be flexible to the needs of the service, so may be subject to review and change where service priorities and risk require. If this occurs, then careful consideration will be given to any changes made and this will be reported in progress reports to the DoF and the Audit Committee. Any changes to the overall days provided or in regard to the areas planned for will be reported in the end of year report.

## Work Plan Objectives

A work plan with matching tasks/objectives is set out below for each NHS requirement area. Each task/objective relates to a specific standard of compliance or fraud risk area; the work plan has been formulated to support the mitigation of the risk of fraud to the organisation and to ensure compliance with the NHSCFA/Gov requirements.

Gov s013 / NHS Requirement	Objective	Proposed Delivery	Resources (Days)
<p><b>1: Accountable individual</b></p> <p><b>NHS Requirement 1A:</b></p> <p>A member of the executive board or equivalent body is accountable for provision of strategic management of all counter fraud, bribery and corruption work within the organisation. The accountable board member is responsible for the provision of assurance to the executive board in relation to the quality and effectiveness</p>	<p>Counter Fraud Manager (CFM) to hold regular scheduled meetings with NWSSP Director of Finance and Corporate Services (DoF) - objectives to be reviewed and work to date evaluated. During these meetings ongoing work involving investigations, the promotion of fraud awareness, fraud proofing and risk assessments, policy considerations and Counter Fraud communication strategy to be discussed. The DoF to act as the link between the Audit Committee (AAC) and NWSSP Senior Leadership Group to allow</p>	<p>Ongoing throughout the Year</p>	<p>15</p>

Gov s013 / NHS Requirement	Objective	Proposed Delivery	Resources (Days)
<p>of all counter fraud bribery and corruption work undertaken.</p> <p>The accountable board member is responsible for ensuring that nominations to the NHSCFA for the accountable board member, audit committee chair and counter fraud champion are accurate and that any changes are notified to the NHSCFA at the earliest opportunity and in accordance with the nominations process.</p> <p>N.B. 'Equivalent body' may include, but is not limited to, the board of directors, the board of trustees or the governing body. Oversight of counter fraud, bribery and corruption work should not be delegated to an individual below this level of seniority in the organisation</p> <p><b>NHS Requirement 1B:</b></p> <p>The organisation's non-executive directors, counter fraud champion or lay members and board/governing body level senior management are</p>	<p>key risks to be identified, managed, and mitigated.</p> <p>CFM to produce the SSP Counter Fraud Annual Workplan which is to be agreed with the DoF and ratified by the AAC.</p> <p>CFM to produce the NWSSP Counter Fraud Annual Report.</p> <p>CFM to provide quarterly progress reports to Dof and AAC and to present these quarterly at AAC.</p> <p>Checks to be carried out by CFM that nominations to NHSCFA are correct, up to date and in order.</p> <p>Where necessary and appropriate Counter Fraud Manager (CFM) will seek to hold regular one to one meetings with the Audit Committee</p>	<p>Q4</p> <p>Q1</p> <p>Qtly</p> <p>Q1 and As required</p> <p>Qtly</p>	<p>15</p>

Gov s013 / NHS Requirement	Objective	Proposed Delivery	Resources (Days)
<p>accountable for gaining assurance that sufficient control and management mechanisms in relation to counter fraud, bribery and corruption are present within the organisation.</p> <p>The Counter Fraud Champion understands the threat posed and promotes awareness of fraud, bribery and corruption within the organisation.</p> <p>Board level evaluation of the effectiveness of counter fraud, bribery and corruption work undertaken is documented. Where recommendations have been made by NHSCFA following an engagement, it is the responsibility of the accountable board member to provide assurance to the board surrounding the progress of their implementation.</p> <p>The organisation reports annually on how it has met the standards set by NHSCFA in relation to counter fraud, bribery and corruption work, and details corrective action where standards have not been met.</p>	<p>Chair, Counter Fraud Champion. In addition to this CFM to attend pre-audit committee meetings with Independent Members of the Audit Committee.</p> <p>Counter Fraud to remain a standing agenda item at AAC. Counter Fraud Manager to provide written and oral reports to this forum, annually and progressively throughout the year.</p> <p>CFM to report to DoF and AAC any matters arising from NHSCFA in relation to thematic assessment exercises, matters arising out of Fraud Prevention Notices and national exercises.</p> <p>CFM to liaise regularly with internal partners, such as Internal Audit, Communications, Information Governance Workforce and Organisational Development, to develop and maintain fit for purpose infrastructure providing a firm foundation for the Counter Fraud provision.</p>	<p>Qrtly</p> <p>Qrtly and Throughout the year</p> <p>Throughout the year</p> <p>Fortnightly/Monthly</p>	

Gov s013 / NHS Requirement	Objective	Proposed Delivery	Resources (Days)
	<p>CFM and Counter Fraud Champion to meet fortnightly with DoF to attend monthly to discuss all aspects of Counter Fraud work. CFM to carry out annual reporting to NHSCFA in the form of the NHS CFA Functional Standard return and to subsequently address any issues rising from the results of this assessment.</p>	<p>Annually Q1</p>	
<p><b>2: Counter fraud bribery and corruption strategy</b></p> <p><b>NHS Requirement 2:</b></p> <p>The organisation aligns counter fraud, bribery and corruption work to the NHSCFA counter fraud, bribery and corruption strategy. This is documented in the organisational counter fraud, bribery and corruption policy, and is submitted upon request. The counter fraud work plan and resource allocation are aligned to the objectives of the strategy and locally identified risks.</p> <p><b>(The organisation may have its own counter fraud, bribery and corruption strategy, however, this must be aligned to and referenced to the</b></p>	<p>CFM to review organisational Counter Fraud Bribery and Corruption Policy to ensure it is properly aligned to the current NHS CFA Strategy. CFM to Liaise with other LCFS to ensure a once for Wales approach.</p> <p>CFM to ensure that work planned for in the Annual Counter Fraud Plan and that work carried out is aligned to the NHS CFA strategy and that the objectives are being met.</p> <p>CFM to provide assurance that counter fraud provision is resourced by way of qualified, nominated and accredited Counter Fraud Specialists and to ensure that this is maintained.</p>	<p>Q1 &amp; Q2</p> <p>Qtly and throughout the year</p> <p>Continual Monitoring</p>	<p>3</p>

Gov s013 / NHS Requirement	Objective	Proposed Delivery	Resources (Days)
<b>NHSCFA counter fraud, bribery and corruption strategy)</b>			
<p>3: Fraud bribery and corruption risk assessment</p> <p>NHS Requirement 3:</p> <p>The organisation has carried out comprehensive local risk assessments to identify fraud, bribery and corruption risks, and has counter fraud, bribery and corruption provision that is proportionate to the level of risk identified. Risk analysis is undertaken in line with Government Counter Fraud Profession (GCFP) fraud risk assessment methodology and is recorded and managed in line with the organisation's risk management policy and included on the appropriate risk registers, and the risk assessment is submitted upon request. Measures to mitigate identified risks are included in an organisational work plan, progress is monitored at a senior level within the organisation and</p>	<p>CFM to review NWSSP fraud risk register and NHS CFA risk descriptors to prioritise areas for risk assessment appropriate to NWSSP.</p> <p>CFM to discuss with DoF, Counter Fraud Champion and Corporate Governance the preferred method of reporting and recording risk, including the maintenance of a register for review to compliment the recording upon CLUE. Where resource implications are present priority to be given to those areas identified as higher risk.</p> <p>CFM to meet with CFS Wales and other Lead LCFS to discuss and agree management of fraud risks and risk analysis and report to DoF.</p> <p>CFM to carry out risk analysis in line with the Government Counter Fraud Profession (GCFP) fraud risk methodology. Locally identified risk to be recorded in line with the organisations Risk Management Policy and entered on to the appropriate risk registers.</p>	<p>Q1/Q2</p> <p>Q1 / Q2</p> <p>Q1</p> <p>Ongoing throughout the Year</p>	<p>32</p>

Gov s013 / NHS Requirement	Objective	Proposed Delivery	Resources (Days)
<p>results are fed back to the audit committee (or equivalent body).</p> <p>For NHS organisations the fraud risk assessments should also consider the fraud risks within any associated sub company of the NHS organisation.</p>	<p>All risks identified to be assessed and remedial action identified and reported to key stakeholders. All matters arising to be reported to DoF and AAC by way of counter fraud progress reporting.</p> <p>CFM to develop a fraud risk profile upon the CLUE case management system in order to effectively evaluate, evidence and measure the effectiveness of counter fraud risk assessment work with a view to reducing fraud to an absolute minimum.</p> <p>Further Local Proactive Exercises to be undertaken by CFM as the need arises throughout the year as a result of local identification or if informed by CFA Fraud Prevention Notices and national exercises. All risk analysis work to be subject to timed ongoing review to assess if recommendations acted upon.</p>	<p>Q1&amp; Q2</p> <p>Throughout the year</p>	
<p>4: Policy and response plan</p> <p>NHS Requirement 4:</p>	<p>CFM to review existing counter fraud bribery and corruption policy, update and amend as appropriate.</p>	<p>Q1 &amp; Q2</p>	<p>5</p>

Gov s013 / NHS Requirement	Objective	Proposed Delivery	Resources (Days)
<p>The organisation has a counter fraud, bribery and corruption policy and response plan (the policy and plan) that follows NHSCFA's strategic guidance and has been approved by the executive body or senior management team.</p> <p>The plan is reviewed, evaluated and updated as required, and levels of staff awareness are measured.</p>	<p>Counter Fraud team to promote awareness of the policy at presentations and through newsletters.</p> <p>CF team to utilise staff surveys to evaluate if staff are aware of the policy and how and where to locate it. Also establish that they are aware of the correct procedures associated with reporting fraud, bribery and corruption.</p>	<p>Throughout the Year</p> <p>Q2 / Q3</p>	
<p>5: Annual action plan</p> <p>NHS Requirement 5:</p> <p>The organisation maintains an annual work plan that is informed by national and local fraud, bribery and corruption risk assessment identifying activities to improve capability and resilience. This includes (but is not limited to) defined objectives, milestones for the delivery of each activity and measurable areas for improvement in line with strategic aims and objectives. The plan is agreed, and progress monitored by the audit committee (or equivalent body).</p>	<p>CFM to complete annual CF fraud workplan detailing planned actions for the coming year. Where possible actions to be given a proposed action time period.</p> <p>CFM to ensure the plan is agreed by DoF, ratified by AAC and is informed by national and local risk and is aligned to organisational objectives and CFA Strategy.</p> <p>CFM to ensure that the provision of the CF function is written into the overall organisation plan.</p> <p>CFM to provide quarterly reports to AAC. CFM to provide quarterly statistics to Counter Fraud Service Wales.</p>	<p>Q1</p> <p>Q1</p> <p>Throughout the Year</p> <p>Throughout the Year</p>	<p>4</p>

Gov s013 / NHS Requirement	Objective	Proposed Delivery	Resources (Days)
	CFM to provide annual report measuring the effectiveness of the plan.	Q1yr end	
<p><b>6: Outcome-based metrics</b></p> <p>NHS Requirement 6:</p> <p>The organisation identifies and reports on annual outcome-based metrics with objectives to evidence improvement in performance. This should be informed by national and local risk assessment, national benchmarking and other comparable data. Proactive and reactive outcomes and progress are recorded on the approved NHS fraud case management system.</p> <p>Metrics should include all reported incidents of fraud, bribery and corruption, the value of identified fraud losses, the value of fraud recoveries, the value of fraud prevented, criminal sanctions and disciplinary sanctions.</p>	<p>All fraud referrals and cases to be recorded on CLUE case management system. All outcomes to recorded on Clue Accordingly. This includes all reported incidents of fraud, bribery and corruption, the value of identified fraud losses, the value of fraud recoveries, the value of fraud prevented, criminal sanctions and disciplinary sanctions.</p> <p>All Local Proactive Exercises and outcomes recorded on CLUE and reported quarterly.</p> <p>Locally and nationally informed risk assessments will be recorded according to local policy and using the CLUE case management system and will and a suitable review date added to check upon progress of recommended remedial action. These items will also be shared automatically with Audit and Assurance and reported to the AAC.</p> <p>Data will be collected in relation to the amount of fraud awareness work is carried out. Feedback is sought from each session. Monitoring and reporting on metrics received from Interactive feedback forms are reported</p>	<p>Throughout the year</p> <p>Reported Qtly</p> <p>Reported Qtly</p> <p>Data collection throughout the year</p> <p>Data Reported</p>	8

Gov s013 / NHS Requirement	Objective	Proposed Delivery	Resources (Days)
	<p>quarterly to DoF and AAC. This measures the effectiveness of the service supplied by the LCFS throughout the year.</p> <p>CFM to collect metrics from referral sources to measure effectiveness of each awareness method/session.</p> <p>All data and metrics collected from referrals, investigations, outcomes, sanctions, LPEs, Risk Measurement Exercises and Fraud awareness engagement is reported upon quarterly to NHS CFS Wales who provide a consolidated report to Welsh Government and CFSG to provide benchmarking. All activity is also reported to DoF and AAC quarterly.</p>	<p>Qtly</p> <p>Data collection throughout the year</p> <p>Reported Qtly</p>	
<p>7: Reporting routes for staff, contractors and members of the public</p> <p>NHS Requirement 7:</p> <p>The organisation has well established and documented reporting routes for</p>	<p>CFM to continue to assess the infrastructure in place for the reporting of concerns and making of general enquiries from all groups.</p> <p>CFM continue to promote reporting routes for staff, contractors and members of the public to report incidents of fraud, bribery and corruption via:</p>	<p>Q1 &amp; Q2</p> <p>Throughout the year</p>	<p>10</p>

Gov s013 / NHS Requirement	Objective	Proposed Delivery	Resources (Days)
<p>staff, contractors and members of the public to report incidents of fraud, bribery and corruption. Reporting routes should include NHSCFA's Fraud and Corruption Reporting Line and online reporting tool. All incidents of fraud, bribery and corruption are recorded on the approved NHS fraud case management system.</p> <p>The incident reporting routes are publicised, reviewed, evaluated and updated as required, and levels of staff awareness are measured.</p>	<p>Intranet/ Internet sites Sways Newsletters Surveys Fraud Awareness Presentations Induction Training Wall Posters Counter Fraud App Social Media</p> <p>CFM continue to liaise with the Communications Team in order to update, evaluate and ensure that all reporting routes are promoted in the most effective way with up to date relevant information in order to continue to ensure the LCFS Service have a brand identity and presence.</p> <p>CFM to liaise with Communications to team to further update, promote and review effectiveness the new NHS Wales Counter Fraud App.</p> <p>CFM to liaise with Communications team to design and produce manual posters for distribution to all NWSSP sites, particularly those with staff with limited access to computers, email and intranet.</p>	<p>Q1/Q2 And throughout the year</p> <p>Q1/Q2</p> <p>Q1</p> <p>Q1</p>	

Gov s013 / NHS Requirement	Objective	Proposed Delivery	Resources (Days)
	<p>CFM to capture feedback from fraud awareness sessions and act upon suggestions to continually improve engagement.</p> <p>Continuance of promotion of the National Fraud Reporting Line and the National Fraud Reporting tool as managed by the NHSCFA.</p>	<p>Throughout the Year</p> <p>Throughout the Year</p>	
<p>8: Report identified loss</p> <p>NHS Requirement 8:</p> <p>The organisation uses the approved NHS fraud case management system to record all incidents of reported suspect fraud, bribery and corruption, to inform national intelligence and NHS counter fraud functional standard return submission by the NHSCFA. The case management system is used to record all fraud, bribery and corruption investigative activity, including all outcomes, recoveries and system weaknesses identified during the course</p>	<p>CFM to make full use of the CLUE case management system for recording and managing Investigations, System Weakness reporting, and Local Proactive exercise reporting.</p> <p>CFM to ensure access to CLUE case management system is restricted to those suitably trained and qualified.</p> <p>CFM to supervise the reporting of cases on CLUE ensuring that all referrals are suitably recorded and investigated</p> <p>CFM to investigate and oversee live investigations on CLUE.</p>	<p>Ongoing throughout the Year</p>	<p>25</p>

Gov s013 / NHS Requirement	Objective	Proposed Delivery	Resources (Days)
<p>of investigations and/or proactive prevention and detection exercises</p>	<p>CFM to supervise the recording of all proactive work carried by way of Local Proactive exercise/System Weakness reporting on CLUE.</p> <p>CFM to ensure that all outcomes by way of sanction, recovery and loss are suitably recorded and reported to DoF and AAC at progress updates and at year end in Annual report.</p>	<p>Ongoing throughout the Year</p>	
<p>9: Access to trained investigators</p> <p>NHS Requirement 9:</p> <p>The organisation employs or contracts in an accredited, person (or persons) nominated to the NHSCFA to undertake the full range of counter fraud, bribery and corruption work, including proactive work to prevent and deter fraud, bribery and corruption and reactive work to hold those who commit fraud, bribery or corruption to account. The organisation will ensure that any changes to nominations are notified to the NHSCFA at the earliest opportunity and in</p>	<p>NWSSP now has its own dedicated full time and fully accredited Counter Fraud Manager (CFM). The CFM is responsible for all management of Counter Fraud Work.</p> <p>CFM to ensure skills and training in criminal investigation and fully up to date with their knowledge of relevant legislation such as PACE, CPIA, DPA, HRA, GDPR, ECCT and other offence legislation and keep abreast of changes and updates to legislation and undertake training as necessary.</p> <p>Continue to develop professionally, attending appropriate training sessions provided by NHSCFA to enhance their knowledge and skills as well as attending regional forums and national conferences, hosted by NHSCFA and</p>	<p>Ongoing throughout The year</p> <p>Where available</p>	<p>30</p>

Gov s013 / NHS Requirement	Objective	Proposed Delivery	Resources (Days)
<p>accordance with the nominations process.</p> <p>The accredited nominated person (or persons) must demonstrate continuous professional competencies and capabilities on an annual basis by examples of practical application of skills and associated training to include (but is not limited to), obtaining witness statements, conducting interviews under caution and maintaining up to date knowledge of legal and procedural requirements.</p>	<p>NHS CFS Wales. CF team will undertake continuing professional development opportunities associated with role throughout the year as they become available.</p> <p>CFM to maintain full compliance with mandatory training/e learning as measured on the ESR system.</p> <p>CF team to maintain the appropriate standards of confidentiality and security as well as having access to the tools and resources necessary to professionally carry out their role (inclusive of secure access to relevant IT systems, data systems and access to NHS Wales)</p> <p>All training and development to be recorded on ESR and referenced during annual staff appraisals.</p>	<p>And</p> <p>Ongoing Throughout the Year</p> <p>Throughout the year in accordance with ESR timings</p> <p>Ongoing Throughout the Year</p> <p>Ongoing Throughout the year</p>	
<p>10: Undertake detection activity</p> <p>NHS Requirement 10:</p> <p>The organisation undertakes proactive work to detect fraud using relevant information and intelligence to identify anomalies that may be indicative of</p>	<p>CFM to undertake national / local proactive exercise work as it is published by NHS CFA throughout the year.</p>	<p>Q1/Q2</p>	<p>30</p>

Gov s013 / NHS Requirement	Objective	Proposed Delivery	Resources (Days)
<p>fraud, bribery and corruption and takes the appropriate action, including local exercises and participation or response to national exercises. Results of this work are evaluated and where appropriate feed into improvements to prevent and deter fraud, bribery and corruption.</p> <p>Relevant information and intelligence may include (but is not limited to) internal and external audit reports, information on outliers, recommendations in investigation reports and NHSCFA led loss measurement exercises. The findings are acted upon promptly.</p>	<p>CFM to undertake review of NFI data relevant to NWSSP and action as appropriate.</p> <p>CFM to react appropriately to the issue of Fraud Prevention Notices (FPNs) and Intelligence Bulletins (iBURNs) from NHS CFA.</p> <p>A streamlined approach has now been adopted to avoid duplication to conduct checks on an All-Wales basis to ensure efficiency and avoid duplication.</p> <p>CFM to identify Local Proactive Exercises as new risks are identified to detect and prevent fraud. All work to be recorded on Clue and reported to DoF and Audit Committee.</p>	<p>Throughout the year</p> <p>Throughout the year</p> <p>as required</p> <p>Monthly Throughout the Year</p>	
<p>11: Access to and completion of training</p> <p>NHS Requirement 11:</p> <p>The organisation has an ongoing programme of work to raise awareness</p>	<p>CFM has now established Fraud Awareness content in corporate inductions (now referred to as "Welcome Session") to new employees and will ensure that information is reviewed and kept up to date.</p>	<p>Q1 and Q3</p>	<p>30</p>

Gov s013 / NHS Requirement	Objective	Proposed Delivery	Resources (Days)
<p>of fraud, bribery and corruption and to create a counter fraud, bribery and corruption culture among all staff, across all sites, using all available media. This should cover the role of the NHSCFA, LCFS and the requirements and national implications of Government Counter Fraud Functional Standard providing a standardised approach to counter fraud work.</p> <p>Content may be delivered through presentations, newsletters, leaflets, posters, intranet pages, induction materials for new staff, emails and other media, making use of the NHSCFA's fraud awareness toolkit as appropriate. The effectiveness of the awareness programme is measured.</p>	<p>CFM now obtains details of all new starters and coordinates and delivers Fraud Awareness Training via TEAMS and maintains a list of attendees.</p> <p>The new e-learning module is closely monitored on an All-Wales basis. NWSSP staff participation has improved greatly since 2024. Whilst not mandatory key staff are encouraged to complete it and it is now monitored via The Senior Leadership Group (SLG). Obtain accurate metrics on this to report to Audit Committee.</p> <p>CFM to develop fraud awareness further through all available avenues. To include but not limited to</p> <ul style="list-style-type: none"> <li>• Digital banners on organisation intranet site</li> <li>• Regular publishing of Counter Fraud news items via intranet and emailed Counter Fraud Newsletter using SWAYS which collects metrics on user engagement.</li> <li>• Regular messaging across available social media systems.</li> <li>• All staff email bulletins to advise of fraud alerts</li> </ul>	<p>Monthly</p> <p>Q1/Q2</p> <p>And throughout the year</p>	



Gov s013 / NHS Requirement	Objective	Proposed Delivery	Resources (Days)
<p>12: Policies and registers for gifts and hospitality and COI.</p> <p>NHS Requirement 12:</p> <p>The organisation has a managing conflicts of interest policy and registers that include gifts and hospitality with reference to fraud, bribery and corruption, and the requirements of the Bribery Act 2010. The effectiveness of the implementation of the process and staff awareness of the requirements of the policy are regularly tested</p>	<p>CFM to discuss with CFC and conduct a LPE as per recent guidance from NHS CFA. Review of the COI Register and ensure conflicts of interest/business conduct policy is in place and is up to date, processes and forms are adequate and in line with NHS CFA recommendations. Reports on NFI acts as a test for this.</p> <p>CFM to raise awareness of the registers and policies by way of fraud awareness sessions and news bulletins/letters.</p>	<p>Q1 &amp; Q2</p> <p>Throughout the Year</p> <p>As required</p>	<p>5</p>
		<b>TOTAL (Days)</b>	<b>212</b>

<b>MEETING</b>	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership
<b>DATE</b>	28 April 2026
<b>PREPARED BY</b>	Carly Wilce, Corporate Services Manager, Gemma Roscrow, Procurement Services and Leanne Wright, Procurement Services
<b>PRESENTED BY</b>	Alison Ramsey, Director of Finance and Corporate Services
<b>TITLE OF REPORT</b>	Governance Matters, NWSSP Expenditure
<b>PURPOSE</b>	
The purpose of this paper is to provide the Audit Committee with a brief update on governance developments within NWSSP and details of the contract activity within the period.	

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

There was one occasion where a contract award was not progressed in accordance with Standing Orders.

## 2. CONTRACTS FOR NWSSP

The table below summarises contracting activity undertaken during the period **27 January 2026 to 31 March 2026**. Details of the contract activity for the period is set out in **Appendix A**.

Description	No.
Retrospective Non-Compliant Activity	1
Contracts value breached/extended at risk as a result of emergency/unforeseen circumstances	0
Invitation to competitive quote of value between £5,000 and £25,000 (excl VAT)	24
Invitation to competitive tender - £25,000 and the OJEU threshold	2
Single Tender Actions	0
Single Quotation Actions	1
Direct Call Off against National Framework Agreement	19
Mini competition against National Framework	2
Contract Change Notice (CCN)	1
<b>Total</b>	<b>50</b>

### 3. GIFTS, HOSPITALITY & SPONSORSHIP

Following the most recent Audit Committee meeting, two declarations concerning Gifts, Hospitality, or Sponsorship were made, both of which were declined. The details of which are as follows:

NWSSP Job Title	Dept	Type of Sponsorship	Date of Event	Donated by/Source of Hospitality	Description	Approx Value	Accepted or declined	Date of approval
Head of Personal Injury and Prosecutions	LaRs	Hospitality	24/02/2026	St Johns Chambers	Lunch to discuss customer service/barristers' availability	£45 approx	<b>Declined</b> - After considering the potential wider public perception, the member of staff was advised that business-related matters should be discussed in a more formal setting.	24/02/2026
Contract Support Manager	PCS	Gift	11/03/2026	Nasreen Ali of Welchem Ltd (pharmacy chain)	Lindt Luxury Chocolates	£20 approx	<b>Declined</b> - Chocolates donated to Macmillan Coffee Morning taking place at Matrix House.	11/03/2026

- *LaRs – Legal and Risk Services, PCS – Primary Care Services*

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

On a quarterly basis, we issue a letter to the Director General of Health and Social Services at Welsh Government to confirm any Audit Reports which have achieved limited or no assurance. NWSSP has reported a nil return for the Q4 period.

#### **6. RECOMMENDATION**

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

## APPENDIX A - NWSSP Contracting Activity Undertaken (27 January 2026 to 31 March 2026)

### Retrospective Non-Compliant Activity (1)

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

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.	Laundry	AC (NWSSP 25-26) 065	One off 24/03/2026	Retrospective non-compliant activity	Repairs at Llansamlet Laundry	Thomas Broadbent & Sons Ltd	£7,940.09	<p>There was an urgent order raised with Thomas Broadbent and sons to repair the Lavatec CBW press at Llansamlet laundry which had failed. With the press not operational the Main Lavatec washer would not run. The washer currently washes and processes over 90% of the work at Llansamlet laundry which supplies both SBUHB and HDUHB which totals more than 20 000 items of linen each day.</p> <p>When a catastrophic failure usually occurs at one of the laundry's in NWSSP work is redirected to another laundry in the service to process the dirty linen however on this occasion both the steam boilers at Glan Clwyd hospital servicing the onsite laundry and the boilers supplying the laundry at Church Village failed and were on stop for over half a day each site that week. This resulted in these sites not having the additional capacity to aid Llansamlet laundry. A vertical conveyor failed at Green Vale laundry costing the site half a days production</p>	The division has been advised of the SFI requirements, and an action plan has been provided to support future compliance. This includes the use of direct award options via a Laundry Equipment framework or the establishment of a call-off contract for repairs where appropriate.

								<p>which again removed the extra capacity that Green Vale had that week to support Llansamlet.</p> <p>This series of events led to an urgent order being raised to get the washer back up and running asap at Llansamlet laundry.</p>	
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**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 (1)**

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.	Specialist Estates Services	SSP-SQA (2025/26) 78	27/05/2026 - 26/05/2027	SQA	Building Cost Information Service subscription	BCIS	£7,475.00	<p>NWSSP Specialist Estates Services (SES) are required to provide cost advice to Welsh Government for scrutiny of business cases and similarly to assist NHS Wales organisations with development planning and delivery.</p> <p>To do this SES needs access to a national database of building, labour and materials costs, tender levels and projected inflation data.</p>	N/A

BCIS data is recognised as the primary source of independently produced data for the UK. This service is essential as SES are contracted to provide advice which has to include or be informed by BCIS data.

### Compliant Activity Delivered (48)

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.	Primary care services	SSP-DCO (25-26) 160	23/02/26 – 22/02/2027 with optional extension to 22/07/2027	Direct award	Funds for Franking Machines at Matrix House and Cwmbran House for PCS	Quadient UK	£250,000.00	Direct award via RM6280 framework	N/A
2.	Supply chain	SSP-DCO (25-26) 157	01/02/26 - 31/01/2027	Direct award	General waste services at Denbigh Stores	Veolia	£6,490.49	Direct award via RM6232	N/A
3.	Planning, Performance & Informatics	SSP-DCO (25-26) 161	One off to be completed by 31/03/26	Direct award	Provision of tablets for Supply Chain and Stores and Servers for Primary Care Services	Dell	£138,334.84	Direct award via RM6098	N/A
4.	Planning, Performance & Informatics	SSP-DCO (25-26) 175	13 <sup>th</sup> February 2026 to 12 <sup>th</sup> February 2027	Direct award	NWSSP Adobe Licenses	TrustMarque	£12,213.81	Direct Award via CCS Framework RM6098	N/A
5.	Planning, Performance & Informatics	SSP-DCO (25-26) 178	One off to be completed by 31/03/26	Direct award	NWSSP IT Stock and Accessories	Dell Corporation Limited	£11,771.00	Direct Award via the RM6098 framework	N/A
6.	Health courier services	SSP-DCO (25-26) 213	16 <sup>th</sup> March 2026 to 15 <sup>th</sup> March 2029	Direct award	NWSSP Out of Hours Call Routing Provisions	BT	£13,250.00	Direct award via RM6116 framework	N/A
7.	Supply chain	SSP-MIN (25-26) 182	One off to be completed by 31/03/2026	Mini competition	Picketston Building Works	BECT Building Contractors Limited	£56,425.00	Mini Comp/VFM assessment via Cardiff & Vale Building Framework	N/A

8.	Estates and facilities	SSP-DCO (25-26) 183	10 <sup>th</sup> February 2026 to 9 <sup>th</sup> August 2026	Direct award	Generators at IP5 and Picketston	Power Electrics Limited	£24,999.99	Direct award via SBS10166 framework	N/A
9.	Planning, Performance & Informatics	SSP-DCO (25-26) 186	13 <sup>th</sup> February 2026 to 12 <sup>th</sup> February 2027	Direct award	Additional NWSSP Adobe Licenses	TrustMarque	£19,368.73	Direct Award via CCS Framework RM6098	N/A
10.	Estates and facilities	SSP-DCO (25-26) 197	One off to be completed by 31/03/26	Direct award	CCTV upgrade at IP5	Chubb	£14,665.00	Direct award via RM6257 LOT 3	N/A
11.	Estates and facilities	SSP-DCO (25-26) 198	One off to be completed by 31/03/26	Direct award	IP5 floor scrubber	Nilfisk Ltd	£24,995.00	Direct award via 2024/S 000-039165	N/A
12.	Supply chain	SSP-DCO (25-26) 202	One off to be completed by 31/03/26	Direct award	Floor Sweeper & Scrubber Equipment	Nilfisk Ltd	£23,839.00	Direct Award via NHS Supply Chain Framework 2024/S 000-039165	N/A
13.	Planning, Performance & Informatics	SSP-DCO (25-26) 205	One off to be completed by 31/03/26	Direct award	Purchase of 6 Avocor & surface hub screen replacements	Comcen Computer Supplies	£20,306.00	Direct award via RM6098 framework	N/A
14.	Laundry	SSP-RFQ (25-26) 210	One off requirement to be completed by 30 <sup>th</sup> April 2026	3 quote exercise	Laundry Part - LP581 50kg Basket	Maxi Press	£10,350.00	3 quote exercise	N/A
15.	Surgical Material Testing Laboratory	SSP-DCO (25-26) 211	2 <sup>nd</sup> April 2026 to 1 <sup>st</sup> April 2027 with the option to extend for 24 months	Direct award	Provision of Public and Product Liability & Professional Indemnity Insurance for Surgical Medical Testing Laboratory	Arthur J. Gallagher Insurance Brokers Limited	£22,500.00	Direct award via RM6323 framework	N/A
16.	Corporate services (communications)	SSP-DCO (25-26) 227	26 <sup>th</sup> March 2026 to 25 <sup>th</sup> May 2026	Mini competition	NWSSP Communications and Engagement Graphic Designer	Four Cymru	£9,000.00	Mini Competition via CCS DPS RM6124	N/A
17.	Planning, Performance & Informatics	SSP-DCO (25-26) 239	One off to be completed by 31 <sup>st</sup> March 2026	Direct award	NWSSP IT Stock	Dell	£14,304.00	Direct Award via CCS RM6098 Framework	N/A
18.	Estates and facilities	SSP-DCO (25-26) 252	24 <sup>th</sup> March 2026 to 31 <sup>st</sup> May 2026	Direct award	Provision of Pest Control at NWSSP sites	Rentokil Pest Control	£6,691.75	Direct award via ESPO 150_21 framework	N/A
19.	Planning, Performance & Informatics	SSP-DCO (25-26) 254	One off to be completed by 31 <sup>st</sup> March 2026	Direct award	Provision of NWSSP IT Screens	Comcen Computer	£14,639.00	Direct Award via CCS RM6098 Framework	N/A

20.	Legal & Risk	SSP-DCO (25-26) 256	8 <sup>th</sup> April 2026 to 31 <sup>st</sup> March 2028	Direct award	NWSSP Legal Information Online Network (LION) subscription	Government Legal Department	£142,531.00	Direct award under the GLD framework	N/A
21.	Digital & Workforce Productivity	SSP-DCO (25-26) 258	17 <sup>th</sup> April 2026 to 28 <sup>th</sup> February 2028	Direct award	In-Country International Recruitment	Norka Roots	£72,000.00	Direct award - exempt from the provisions of the Procurement Act 2023	N/A
22.	Planning, Performance & Informatics	SSP-RFQ-RA355342	5 <sup>th</sup> January 2026 to 24 <sup>th</sup> January 2027	Quotation	Cwmbran House Data Centre Air Con UPS Maintenance	Workspace Technology Ltd	£8,414.00	Quotation exercise via Multiquote portal	N/A
23.	Supply Chain	SSP-RFQ-RA355517	One off to be completed by 31/03/2026	Quotation	Purchase of Electric Trolleys	H.C Slingsby Plc	£20,394.00	Quotation exercise via Multiquote portal	N/A
24.	Supply Chain	SSP-RFQ-RA355518	One off to be completed by 31/03/2026	Quotation	Purchase of Small Pallet Powered Trucks	Toyota Material Handling UK Limited	£17,318.50	Quotation exercise via Multiquote portal	N/A
25.	Supply Chain	SSP-RFQ-RA355543	One off to be completed by 31/03/2026	Quotation	Purchase of Warehouse Trucks	Toyota Material Handling UK Limited	£20,825.00	Quotation exercise via Multiquote portal	N/A
26.	Supply Chain & Health Courier Services	SSP-RFQ-RA355881	1 <sup>st</sup> March 2026 to 28 <sup>th</sup> February 2027	Quotation	NWSSP - Supply Chain, Logistics and Transport Work Uniforms	Direct Workwear	£24,000.00	Quotation exercise via Multiquote portal	N/A
27.	Estates and facilities	SSP-RFQ-RA355886	One off requirement to be delivered by 28 <sup>th</sup> February 2026	Quotation	Trace Heating at IP5	Concept Fire Sprinklers Limited	£10,995.00	Quotation exercise via Multiquote portal	N/A
28.	Surgical Material Testing Laboratory	SSP-RFQ-RA356088	One off to be completed by 31/03/2026	Quotation	Temperature and Humidity Controlled Incubator	Wolf Laboratories Limited	£17,904.04	Quotation exercise via Multiquote portal	N/A
29.	Supply Chain	SSP-RFQ-RA356115	One off requirement to be delivered by 31 <sup>st</sup> March 2026	Quotation	Tote Boxes	The Office Works Ltd	£15,530.00	Quotation exercise via Multiquote portal	N/A
30.	Supply Chain & Health Courier Services	SSP-RFQ-RA356126	1 <sup>st</sup> March 2026 to 28 <sup>th</sup> February 2027	Quotation	Provision of NWSSP Supply Chain Footwear	Safewear Cardiff Limited	£24,000.00	Quotation exercise via Multiquote portal	N/A
31.	Primary Care Services	SSP-RFQ-RA356133	One off to be delivered by 31 <sup>st</sup> March 2026	Quotation	Primary Care Scanner	Response Technical Services Ltd	£7,977.00	Quotation exercise via Multiquote portal	N/A
3.2	Planning, Performance	SSP-RFQ-RA356194	1 <sup>st</sup> March 2026 to 28 <sup>th</sup> February 2028	Quotation	Training for Transformation	The Knowledge Academy	£23,000.00	Quotation exercise via Multiquote portal	N/A

	& Informatics				Management Office (TMO)				
33.	Estates and facilities	SSP-RFQ-RA356257	9 <sup>th</sup> March 2026 to 8 <sup>th</sup> March 2027 with the option to extend for a further 12 months	Quotation	Adhoc Mechanical Works Matrix House	Facilities Service Group Ltd (FSG)	Maximum value of £24,999.00	Quotation exercise via Multiquote portal	N/A
34.	Estates and facilities	SSP-RFQ-RA356258	9 <sup>th</sup> March 2026 to 8 <sup>th</sup> March 2027 with the option to extend for a further 12 months	Quotation	Adhoc Plumbing Matrix House	Facilities Service Group Ltd (FSG)	Maximum value of £24,999.00	Quotation exercise via Multiquote portal	N/A
35.	Surgical Material Testing Laboratory	SSP-RFQ-RA356363	23 <sup>rd</sup> March 2026 to 22 <sup>nd</sup> March 2028	Quotation	Material Testing and Associated Services	Minton, Treharne & Davies Limited	£24,999.00	Quotation exercise via Multiquote portal	N/A
36.	Estates and facilities	SSP-RFQ-RA356367	9 <sup>th</sup> March 2026 to 9 <sup>th</sup> March 2027	Quotation	Provision of Lifting equipment training	Shorecliffe Training Limited	£5,710.00	Quotation exercise via Multiquote portal	N/A
37.	Health Courier Services	SSP-RFQ-RA356364	6 <sup>th</sup> March 2026 to 5 <sup>th</sup> March 2027 (with the option to extend for a further 6 months)	Quotation	HGV Driver Agreement	Owens Roads	£24,999.00	Quotation exercise via Multiquote portal	N/A
38.	Estates and facilities	SSP-RFQ-RA356410	One off to be completed by 31/03/2026	Quotation	IP5 Drainage	Solvit (Wales) Ltd	£9,377.00	Quotation exercise via Multiquote portal	N/A
39.	Estates and facilities	SSP-RFQ-RA356414	One off to be completed by 31/03/2026	Quotation	IP5 Store room	Fusion Electrical & Building Services Engineering Ltd	£7,950.00	Quotation exercise via Multiquote portal	N/A
40.	Surgical Material Testing Laboratory	SSP-RFQ-RA356474	One off to be completed by 31/03/2026	Quotation	SMTL - temperature mapping of equipment	VQS Ltd	£16,920.00	Quotation exercise via Multiquote portal	N/A
41.	Pharmacy	VEL-RFQ-RA353909	One off to be completed by 31/03/2025	Quotation	Active Air Samplers for RadioPharmacy	Cherwell	£20,849.50	Quotation exercise via Multiquote portal	N/A
42.	Pharmacy	SSP-RFQ-RA356787	27/03/2026 to 26/03/2029	Quotation	Radioactive Substance Tracking and Management System	Gillett Ltd	£21,000.00	Quotation exercise via Multiquote portal	N/A
43.	Surgical Material Testing Laboratory	SSP-RFQ-RA357018	27/04/26 to 26/04/2027	Quotation	Calibration of existing RF600 Series probes	VQS Ltd	£7,529.02	Quotation exercise via Multiquote portal	N/A
44.	Estates and facilities	SSP-RFQ-RA356984	12 <sup>th</sup> May 2026 to 11 <sup>th</sup> May 2027 with the option to extend for a	Quotation	Maintenance of Roller Shutter Doors	Sprint Door Systems Ltd	Maximum value of £24,999.99	Quotation exercise via Multiquote portal	N/A

			further 24 months		Dock Levellers at IP5 Stores Newport				
45.	Supply chain	SSP-FTS-60882	23 <sup>rd</sup> March 2026 to 22 <sup>nd</sup> March 2028 with the option to extend for a further 12 months	Tender via FTS	Maintenance of Manual Handling Equipment	Smartlift (South Wales) Ltd	209,250.00	Open tender	N/A
46.	Laundry	SSP-MIN (25-26) 76	One-off to be completed by 31/03/2026	CCN	Laundry Ventilation Services Variation	Avrenim Group	£99,778.36	CCN	N/A
47.	Pharmacy	SSP-ITT-61454	09/03/2026 to 08/03/2027 with 2 optional 12-month extensions	Tender via FTS	Level 3 diploma in the principles of aseptic pharmaceuticals processing	West Suffolk College	£226,500.00	Open tender	N/A
48.	Laundry	SSP-DIR (25-26) 200	1 <sup>st</sup> April 2026 to 31 <sup>st</sup> March 2031	Direct award	All Wales Remote Laundry Support 2026-2031	Deescan Control Limited	£60,600.00	Direct award via transparency notice	N/A

<b>MEETING</b>	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership
<b>DATE</b>	28 April 2026
<b>PREPARED BY</b>	Director of Procurement, Supply Chain, Logistics, Transport and Laundry Services
<b>PRESENTED BY</b>	Alison Ramsey, Director of Finance and Corporate Services
<b>TITLE OF REPORT</b>	Governance Matters, All Wales Contracting Activity
<b>PURPOSE</b>	
The aim of this paper is to give the Audit Committee a concise update on the All Wales contracting activities carried out by NWSSP Procurement Services for NHS Wales Organisations during the reporting period.	

## 1. NWSSP PROCUREMENT SERVICES ALL WALES CONTRACTING ACTIVITY

Since the last report to Audit Committee, up until 31 March 2026, 4 new contracts are at briefing stage, and 13 have progressed to procurement outcome report stage. In addition, 7 extensions have been utilised. A summary of the activity for the period is set out in **Appendix B**.

## 2. RECOMMENDATION

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

## 1. NWSSP PROCUREMENT SERVICES ALL WALES CONTRACTING ACTIVITY

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

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

Since the last report to Audit Committee, up until 31 March 2026, 4 new contracts are at briefing stage, and 13 have progressed to procurement outcome report stage. In addition, 7 extensions have been utilised. A summary of the activity for the period is set out in Appendix B.

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

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

## APPENDIX B - All Wales Contracting Activity (21/01/2026 – 31/03/2026)

The table below provides the current position of the contracting activity during the period October 2025 to January 2026 in respect of contracts reported to the previous meeting of the Committee.

No	Contract Title	Total Value	Proc Services Director approval	WG approval >£500k	NWSSP Managing Director approval >£750k	NWSSP Chair Approval >£1m
<b>BRIEFINGS</b>						
1.	<p><b>AW culture media &amp; associated consumables</b>                      Culture media is a primary consumable used extensively in microbiology across Wales, encompassing both clinical laboratories and food, water, and environmental (FWE) testing laboratories. Its purpose is to provide the optimal conditions required for the growth of microorganisms, enabling their identification.  <i>Anticipated contract start: 01/08/26 – 31/7/30 (+ 2 years extension)</i></p>	£8,809,170	09/10/2025	Sent to WG 9/10/25	NA AT THIS STAGE	NA AT THIS STAGE
2.	<p><b>AW Contenance Products</b>                      The current contract covers the supply and delivery of disposable and washable (reusable) continence products to Secondary Care and Primary Care patients.  <i>Anticipated contract start: 01/07/26 (+1 year extension)</i></p>	£46,000,000	09/10/25	sent to WG 9/10/25	NA AT THIS STAGE	NA AT THIS STAGE
3.	<p><b>Emergency Department Wellbeing and Home Safe Service</b>                      Service was established to support local clinical teams and patients accessing emergency department services. The service offers support for frail older people and vulnerable adults in emergency departments, as well as resettle people in their homes with follow-up welfare calls or visits, and where necessary, to connect them to community services to avoid readmission into the emergency department.  <i>Anticipated contract start: 01/04/26 – 31/03/27 (+4 year extension)</i></p>	£2,434,769	10/10/25	12/02/2025	NA AT THIS STAGE	NA AT THIS STAGE
4.	<p><b>Enteral Feeding Service</b>                      The contract consists of enteral feeding products, ancillaries and consumables along with associated pumps. The service is provided within secondary and community care settings and provides a home delivery service for patients. There is also a need within Welsh Prisons when required for care of inmates.  <i>Anticipated contract start 01/03/2027 – 30/04/2031 (+3 year extension)</i></p>	£62,113,772	13/10/2025	sent to WG 13/10/25	NA AT THIS STAGE	NA AT THIS STAGE
5.	<p><b>Generic Drugs – Injections/Infusions 2</b>                      Injections/Infusions Items to purchase for use by All Wales hospital pharmacy departments.  <i>Anticipated contract start 01/07/2026 to 30/06/2027 (+1 year extension)</i></p>	£6,535,850	17/10/2025	20/03/2026	NA AT THIS STAGE	NA AT THIS STAGE

6.	<b>Printed Forms</b> There are currently 39 All-Wales forms available throughout the Health Boards and Trusts, these include consent forms and patient medical charts amongst many other health-related forms. The purpose of the documents is to record patient data, which is a fundamental component to the successful operational services that NHS Wales provide to the wider public. <i>Anticipated contract start 01/04/2026 – 31/03/2030 (+1 year extension)</i>	£1,523,168	29/10/2025	sent to WG 3/11/25	NA AT THIS STAGE	NA AT THIS STAGE
7.	<b>Transitional Drugs 6</b> This contract is for medicines which are all shortly due to lose their patent exclusivity (or have previously lost their exclusivity) and therefore will have competition available in the UK. The following medicines will be included in the tender:- Apremilast; Denosumab; Ferric Carboxymaltose; Pazopanib. <i>Anticipated contract start 01/03/2026 = 29/02/2028 (+2 year extension)</i>	£15,902,104	04/11/2025	13/02/26	NA AT THIS STAGE	NA AT THIS STAGE
8.	<b>Supply of Wheelchairs, Associated Parts and Accessories</b> The framework was separated into lots, powered and non-powered adult wheelchairs, paediatric wheelchairs and buggies, each lot included all associated accessories and spare parts. <i>Anticipated contract start 01/01/2027 - 31/12/2030 (+2 year extension)</i>	£27,914,315	06/11/2025	sent to WG 6/11/25	NA AT THIS STAGE	NA AT THIS STAGE
9.	<b>Low &amp; Mid Tech Medicines Homecare Delivery Services</b> This service is initiated by the hospital prescriber, and the patient remains under the care of the hospital team while the agreement provides a delivery service direct to patients' homes. The purpose of this service is to optimise patient outcomes with improved patient care and lifestyle benefits while releasing resources within secondary care. <i>Anticipated contract start 01/04/2026 to 31/03/2029 (+1 year extension)</i>	£6,343,752	25/11/2025	18/03/26	NA AT THIS STAGE	NA AT THIS STAGE
10.	<b>Provision of Part Time Distance Learning Nursing education (Adult, Child, Mental Health, and Learning Disabilities)</b> To deliver degree-level part-time nursing education for employed NHS Wales staff across all four nursing fields: adult, child, mental health, and learning disabilities. <i>Anticipated contract start 01/08/2027 – 31/07/2029 (+3 year extension)</i>	£24,792,480	03/12/2025	sent to WG 4/12/25	NA AT THIS STAGE	NA AT THIS STAGE
11.	<b>Ustekinumab</b> Ustekinumab is used for multiple indications across gastroenterology, dermatology and rheumatology and is available as a subcutaneous injection and as an intravenous infusion. Pre-filled pens are available for ease of patient administration, with these being available from the originator manufacturer from 2023 and other manufacturers from 2025. <i>Anticipated contract start 01/10/2026 – 30/06/2028 (+1 year extension)</i>	£9,489,300	09/12/2025	sent to WG 9/12/25	NA AT THIS STAGE	NA AT THIS STAGE
<b>PROCUREMENT OUTCOME REPORTS</b>						
1.	<b>Provision of a Diploma in Healthcare Planning for NHS Wales</b> The provision of a Diploma in Healthcare Planning for NHS Wales for planners within Health Boards and Trusts - including hosted organisations Joint Commissioning Committee (JCC), Special Health Authority's Digital Health Care Wales (DHCW) and Health Education and Improvement Wales (HEIW). <i>Anticipated contract start once fully approved -31/08/29 (+3 year extension)</i>	£1,775,477	13/01/2026	04/03/2026	04/03/2026	10/03/2026

2.	<b>Facilities Management - Provision of Cleaning and Security Services</b> The company engages with services users and has demonstrated the ability to be flexible in their service delivery to meet changing requirements, as each separate location had its own specific requirement the tasks and hours required varied depending on the building size and occupancy. <i>Anticipated contract start 09/02/2026-31/10/26</i>	£2,427,614	15/01/2026	NA Direct Award	15/01/2026	02/02/2026
3.	<b>Respiratory Therapy &amp; Ventilator Consumables &amp; Accessories</b> Provision of Respiratory Therapy and Ventilator Consumables to Health Boards and Trusts in NHS Wales (CPAP devices, humidifiers, masks, tubing, infant bonnets, infant masks, infant headgear, PEEP valves, spare parts, accessories). <i>Anticipated contract start 20/04/2026-31/03/2029 (+1 year extension)</i>	£13,004,145	15/01/2026	02/04/2026	07/04/2026	13/04/2026

**The following table shows new contracting activity not previously reported to the Committee that has occurred in the period 21 January 2026 – 31 March 2026**

### Contract Briefing Papers

No	Contract Title	Total Value	Proc Services Director approval	WG approval >£500k
1.	<b>AW Endoscopy consumables</b> 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)</i>	£30,000,000	06/02/2026	sent to WG 6/2
2.	<b>Spinal Implants &amp; Consumables Framework</b> 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</i>	£20,000,000	03/03/2026	sent to WG 3/3
3.	<b>All Wales Digital Cellular Pathology Framework</b> Will comprise 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 4/3

4.	<b>Maintenance of Endoscopes and Electromedical Equipment</b> Maintenance, Repair and Calibration of Medical Equipment. <i>Anticipated contract start 01/04/2026 to 31/03/2028</i>	£5,400,000	18/03/2026	NA Direct Award
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## 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.	<b>Respiratory Therapy &amp; Ventilator Consumables &amp; Accessories Framework</b> Provision of Respiratory Therapy and Ventilator Consumables to Health Boards and Trusts in NHS Wales including; CPAP Devices; Humidifiers; Masks; Tubing; Infant Bonnets; Infant Masks; Infant Headgear; PEEP Valves; Spare parts for all masks; Accessories. <i>Anticipated contract start: 20/04/2026 – 31/03/2029 (+1 year extension)</i>	£13,004,145	15/01/2026	02/04/2026	07/04/2026	13/04/2026
2.	<b>Emergency Department Well Being and Home Safe Service</b> The Emergency Department (ED) well-being and home safe service was established to support local clinical teams and patients accessing emergency department services. The service offers support for frail older people and vulnerable adults in emergency departments, as well as transportation services and resettling people in their homes with follow-up welfare calls or visits, and where necessary, to connect them to community services to avoid readmission into the emergency department. <i>Anticipated contract start 01/04/2026 – 31/03/2027 (+4 year extension)</i>	£1,617,933	22/01/2026	12/02/2026	12/02/2026	12/02/2026
3.	<b>Insulin Pumps, CGM, Associated Consumables And Technology</b> Insulin pumps, CGM, associated consumables and technology whilst final governance for the new Framework is completed. <i>Anticipated contract start 01/02/2026 – 31/03/2026</i>	£3,333,333	22/01/2026	NA Direct award	22/01/2026	22/01/2026
4.	<b>Lot 4 - Taxi &amp; Light Goods Transportation Services Cardiff &amp; Bridgend</b> To procure a reasonable and competent contractor to provide Taxis and a Light Goods Transportation Services. <i>Anticipated contract start 01/03/2026 – 31/08/2028 (+1 year extension)</i>	£5,234,064	29/01/2026	04/02/2026	11/02/2026	11/02/2026
5.	<b>Transitional Drugs 6</b> Supply of Apremilast, Denosumab, Pazopanib medicines which have recently lost patent exclusivity resulting in the availability of generic and biosimilar medicines. <i>Anticipated contract start 23/03/2026 – 29/02/2028 (+2 year extension)</i>	£1,637,726	05/02/2026	13/02/2026	20/03/2026	20/03/2026

6.	<b>Insulin Pumps, CGM, Associated Diabetes Consumables and Technology</b> Provision of diabetes technology, namely insulin pumps, continuous glucose monitors (CGM), smart pens, associated pump consumables, and data monitoring technology. <i>Anticipated contract start 01/05/2026 - 31/03/2029 (+1 year extension)</i>	£88,280,976	11/02/2026	13/04/2026	13/04/2026	13/04/2026
7.	<b>Generic Drugs Injections/Infusions 2</b> To contract for Generic Drugs – Injections/Infusions 2 to purchase for use by All Wales hospitals. <i>Anticipated contract start 01/07/2026 to 30/06/2027 (+1 year extension)</i>	£5,857,450	16/02/2026	20/03/2026	09/04/2026	13/04/2026
8.	<b>Low &amp; Mid Tech Medicines Homecare Delivery Services</b> The purpose of this service is to optimise patient outcomes with improved patient care and lifestyle benefits. The medicines homecare service provides ongoing medicine supplies and services which are initiated by the hospital prescriber direct to patients’ homes. <i>Anticipated contract start 01/04/2026 - 31/03/2029 (+1 year extension)</i>	£6,280,169	16/02/2026	18/03/2026	20/03/2026	20/03/2026
9.	<b>E-Expenses</b> The system also allows for NHS Wales Shared Services Partnership (NWSSP) to manage Duty of Care checks for Health Boards, Trusts, and Special Health Authorities across Wales. This includes the ability to manage vehicle tax, MOT checks, vehicle business insurance, and user driving licenses. <i>Anticipated contract start 05/08/2026 - 04/08/2028 (+2 year extension)</i>	£1,097,062	24/02/2026	NA DA	24/02/2026	24/02/2026
10.	<b>Recruitment Software</b> The Once for Wales e-recruitment system (Trac) provides visibility of the full end-to-end recruitment process to all users allowing for the tracking of applicants, shortlisting, interview, and appointment stages. <i>Anticipated contract start 01/08/2026 - 31/07/2028 (+2 year extension)</i>	£5,362,378	02/03/2026	NA Direct Award	02/03/2026	13/04/2026
11.	<b>Printed Forms</b> Health Boards, Trusts and Special Health Authorities across NHS Wales are reliant on the availability and access of various printed forms which are crucial to maintaining service continuity. There are currently 39 All-Wales forms available. <i>Anticipated contract start; once fully approved - 31/03/2030 (+1 year extension)</i>	£1,250,253	18/03/2026	sent to WG 18/3		
12.	<b>Insulin Pumps, CGM, Associated diabetes consumables and technology</b> provision of diabetes technology, namely insulin pumps, continuous glucose monitors (CGM), smart pens, associated pump consumables, and data monitoring technology. <i>anticipated contract start 01/02/2026 to 31/03/2026</i>	£3,333,333	22/01/2026	NA DA 2 Months	22/01/2026	22/01/2026

13.	<b>Laundry Linen Products</b> the provision, replacement, and procurement of linen products as required. This includes the ongoing replenishment of stock, replacement of damaged or non-compliant items, and the purchase of new linen products to meet evolving service demands across NHS Wales Organisations. <i>Anticipated contract start 24/04/26 - 23/04/30 (+1 yr extension)</i>	£4,716,000	30/03/2026	Sent to WG 30/03		
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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.	<b>Sevoflurane and Vaporisers</b> Sevoflurane is a rapid acting volatile liquid anaesthetic, used for the induction and maintenance of general anaesthesia. A specially calibrated vaporiser is used for its administration. <i>Contract details: 01/11/2023 to 31/10/2026, Extension - 01/11/2026 to 31/10/2028</i>	£1,953,405	15/01/2026	original approval applies 19/6/23	16/01/2026	16/01/2026
2.	<b>Hepatitis C Medicines</b> provision of antiviral medicines for the treatment of Hepatitis C (HCV). These medicines are designed to stop the virus from multiplying inside the body, thereby preventing liver damage. This contract supports the World Health Organisation's strategy to reduce hepatitis infections by 90% by 2030. <i>Contract details: 01/05/23 - 30/04/26, Extension: 01/05/26 - 30/04/27</i>	£13,454,112	22/01/2026	original approval applies 27/3/23	22/01/2026	22/01/2026
3.	<b>Clinical Pathways Interface and Implementation Support</b> The Clinical Pathways interface provides and manages a digital website for the publication of nationally agreed, but locally delivered, clinical pathways, processes, and procedures to be used by NHS Wales clinicians. This supports evidence-based care organised around the individual and their family, as close to home as possible. <i>Contract details: 01/03/2023 - 28/02/2026, Extension 01/03/2026 - 31/03/2027</i>	£10,374,076	03/02/2026	WG funding letter	03/02/2026	09/02/2026
4.	<b>Remote Advice &amp; Guidance</b> The Remote Advice and Guidance system provides a tool that can link care providers to expert clinical advice within and across organisational boundaries. The service provides synchronous and asynchronous communication channels in line with current and future UK privacy legislation.	£5,000,000	03/02/2026	WG funding letter	03/02/2026	09/02/2026

	<i>Contract details: 01/04/2023 - 31/03/2026 Extension 01/04/2026 - 31/03/2027</i>					
5.	<p><b>Patient Consent Library</b></p> <p>The importance of informed consent to treatment cannot be underestimated in modern medicine. It is important that patients have access to a sufficiently detailed outline of treatment options, including risks and benefits of procedures. This enables patients to have a clear choice in respect of the risks and benefits to their health and is essential in managing the litigation risk to NHS Wales organisations.</p> <p><i>Contract details: 01/03/2022 - 28/02/2024 Extension 01/03/2026 - 28/02/2027</i></p>	£970,258	04/02/2026	original approval applies 10/12/21	05/02/2026	NA
6.	<p><b>Ambient Groceries</b></p> <p>The contract consists of a range of dried and canned goods as well as hot beverages which are provided via direct supply, as well as high usage lines being stocked in Central Stores</p> <p><i>Contract details 01/06/2023 - 31/05/2026 Extension 01/06/2026 - 31/05/2027</i></p>	£14,879,877	31/03/2026	original approval applies 12/4/23	07/04/2026	13/04/2026
7.	<p><b>IMCA Advocacy Service</b></p> <p>Independent Mental Capacity Advocate (IMCA) to support people who lack capacity to make certain decisions. The Act covers decisions and actions taken on behalf of adults, aged 16 years and over, who lack capacity to make the decision in question and is supported by Welsh Regulations and two statutory Codes of Practice</p> <p><i>Contract details 01/06/24 - 31/05/26 Extension 01/06/26 - 31/05/28</i></p>	£6,872,780	31/03/2026	original approval applies 6/3/24	07/04/2026	13/04/2026

<b>MEETING</b>	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership
<b>DATE</b>	28 April 2026
<b>PRESENTED BY</b>	Alison Ramsey, Director of Finance and Corporate Services, NWSSP
<b>PREPARED BY</b>	Lindsay Payne - Deputy Director of Finance & Corporate Services, NWSSP
<b>TITLE OF REPORT</b>	2025/26 Losses & Special Payments report

## **PURPOSE**

The purpose of this paper is to provide the Audit Committee with an update in relation to losses written off and special payments made during the period 1<sup>st</sup> April 2025 to 31<sup>st</sup> March 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<sup>st</sup> April 2025 to 31<sup>st</sup> March 2026.

A report covering losses and special payments incurred in quarters 1 and 2 was presented to the Committee meeting on 7 November 2025.

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, validation and quality control samples, 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<sup>st</sup> April 2025 to 31<sup>st</sup> March 2026:

	Q1 £	Q2 £	Q3 £	Q4 £	2025/26 Gross Loss £	Recharges to other bodies	2025/26 Net loss £	2024/25 Losses £	Trend
(a) Stores - stock cycle count adjustments	5,500	20,282	-19,667	-13,817	-7,702	0	-7,702	84,367	-109%
(b) Stores - slow moving/obsolescent stock losses	55,549	64,726	77,245	214,812	412,332	0	412,332	511,214	-19%
(c) Stores - damaged stock	316	116	575	200	1,207	0	1,207	6,323	-81%
(d) Stores - inter stores deliveries	0	112	0	600	712	0	712	76,714	-99%
(e) Pharmacy stock waste	288	1,104	1,496	2,775	5,663	0	5,663	17,150	-67%
(f) Special payments	488,970	0	0	5,000	493,970	-291,315	202,655	30,000	576%
(g) Other	0	0	0	0	0	0	0	226,950	-100%
<b>TOTAL</b>	<b>550,623</b>	<b>86,340</b>	<b>59,649</b>	<b>209,570</b>	<b>906,182</b>	<b>-291,315</b>	<b>614,867</b>	<b>952,718</b>	<b>-35%</b>

For context, the value of stock at 31<sup>st</sup> March 2026 was £25.713m and the value of stock issues from 1<sup>st</sup> April 2025 to 31<sup>st</sup> March 2026 was £54.427m.

In relation to the 2025/26 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. There were no individual stock lines that required a cycle count adjustment in excess of £5k during the period. The overall position for 2025/26 is a £7,702 gain reflecting the net position where cycle counts have identified more stock in warehouses than recorded on the inventory system. This contrasts to the 2024/25 position which reported a loss of £84,367.
- b) All the £412,332 (£511,214 for 2024/25) of slow moving/obsolescent stock losses were covered by existing provisions so there is no in year charge to the income & expenditure account in 2025/26. There were 10 stock lines with cumulative write off values during the period in excess of £5,000 (£191,222 in total for the 10 lines). The finance team have reviewed these to ensure the correct authorisation for the write offs was received and have not identified any issues or concerns. Of the 10 stock lines there was one line with a write off value in excess of £50,000 (£75,139) in relation to FFP3 masks. An Annex 3 form was completed for this write off in excess of the NWSSP delegated limit and submitted to Welsh Government. Approval for the write off was received from Welsh Government on 31<sup>st</sup> March 2026.

- c) By its nature damaged stock values are adhoc and will vary between years.
- d) During 2024-25 there was a one-off adjustment made in relation to cumulative historic inter store movements of stock made between NWSSP storage units during the COVID pandemic. No significant reoccurrence of the issue is reported in 2025/26.
- e) The nature of pharmacy wastage during production means this figure will vary from year to year. 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 7 special payment cases totalling £493,970 (£30,000 in 2024/25) made up of 6 payments (£485,720) and 1 provision (£8,250) agreed under COT3 agreements which are legally binding once terms are submitted to ACAS.

Description	Gross Value including ER oncosts	Costs recharged to HB	Net cost to NWSSP after recharge
ETClaim -unlawful deduction of wages	£ 5,716		£ 5,716
ETClaim - Disability Discrimination	£ 175,689	£ -	£ 175,689
ETClaim -unlawful deduction of wages	£ 243,192	£ 243,192	£ -
ETClaim - Disability Discrimination	£ 48,123	£ 48,123	£ -
ETClaim -injury to feelings	£ 8,000	£ -	£ 8,000
ETClaim - Disability Discrimination	£ 8,250	£ -	£ 8,250
ETClaim -injury to feelings	£ 5,000	£ -	£ 5,000
	<b>£ 493,970</b>	<b>£ 291,315</b>	<b>£ 202,656</b>

Six cases totalling £485,720 relate to COT3 settlements reached in advance of employment tribunal proceedings for two cases filed for disability discrimination, two for injury to feelings and two for unlawful deduction of wages.

Two of these cases with a combined settlement value of £291,315 relate to Single Lead Employee trainees and the losses were recharged to the host NHS Organisations. Further to a request made at the November Audit Committee meeting, the gross and net losses have been reported in the table. Chapter 1, of the 2025-26 Manual for Accounts has been amended to include the following requirement in paragraph 1.232:

*'Exit agreement losses relating to Single Lead Employment Arrangements where there has been an agreement that NWSSP recharge the costs in full to the NHS body where the trainee worked, that NHS body should report this as a loss in their accounts. Velindre to include narrative disclosure detailing gross and net loss.'*

The affected Health Boards, where losses have been recharged, have been notified of the values to ensure they include them correctly in their accounts.

The other four cases totalling £194,406 were the responsibility of NWSSP. Three of these were provided for in the 2024/25 accounts and one arose in year (value £5,000). Three of the cases (£18,717) relate to Single Lead Employee trainees where liability for the claim was accepted by NWSSP. The other claim for £175,689 was to settle a long-standing legal claim and exit package for an employee as reported to the Committee in November 2025.

As required in Chapter 6 of the Manual for Accounts, Annex 3 templates have been completed and Welsh Government have noted or have received the details of the cases to note, as approval is not required given the payments are legally binding under COT3 agreements.

Payments have been made for five of the six cases in 2025/26 and were reported to the Velindre University NHS Trust Remuneration Committee in July 2025. There is one future payment that will be made in 2026/27 but has been accounted for as an accrual in 2025/26 as the COT3 agreement was signed in March 2026. This will be reported to the May 2026 remuneration committee, and this will then be confirmed to Welsh Government for formal noting.

One case for £8,250 can only be recognised as a provision for a loss as the settlement agreement noted that these costs are only payable upon the provision of evidence of the expenditure being incurred. Losses would only normally be reported to Audit Committee when they have been incurred but given the COT3 agreement has been agreed it is being reported for completeness and transparency. No request for reimbursement of expenditure was received up to 31<sup>st</sup> March 2026.

- g) There are no items with any value noted as 'other' (£226,950 in 2024/25), however 81 boxes of out-of-date gowns were donated to Ukraine for training exercises. These had previously been written off and reported as a loss so there is no financial implication of this

donation. The £226,950 loss reported in 2024/25 was due to the one-off impairment of ventilators donated during the pandemic that could no longer be used in NHS Wales.

### **3. ACTION**

The Audit Committee is asked to **NOTE** the contents of this paper.



GIG  
CYMRU  
NHS  
WALES

Partneriaeth  
Cydwasaethau  
Shared Services  
Partnership

<b>MEETING</b>	Velindre NHS Trust Audit Committee for NHS Wales Shared Services Partnership
<b>DATE</b>	28 April 2026
<b>REPORT AUTHOR</b>	Roxann Davies, Corporate Services Manager
<b>RESPONSIBLE HEAD OF SERVICE</b>	Alison Ramsey, Director of Finance and Corporate Services
<b>PRESENTED BY</b>	James Quance, Assistant Director of Corporate Services

#### **TITLE OF REPORT**

NWSSP Annual Reporting Timetable 2025-26

#### **PURPOSE OF REPORT**

This paper sets out a consolidated, end to end timetable for NWSSP's annual statutory, governance, assurance and transparency reporting. It provides a single reference point for core governance outputs: (i) the Annual Governance Statement (AGS); (ii) the Accountable Officer Compliance Statement; and (iii) the wider suite of annual reports that provide evidence and assurance to underpin the AGS and support organisational oversight through the relevant governance route.

### **NWSSP Annual Reporting Timetable 2025-26**

#### **1. BACKGROUND AND SCOPE**

NWSSP is required to produce a range of annual governance, assurance and statutory reports to demonstrate compliance with NHS Wales accountability, governance and financial management requirements, many of which either are published externally, for transparency. Collectively, these reports provide the evidence base that underpins the Annual Governance Statement (AGS) and supports assurance to the Shared Services Partnership Committee (SSPC) and Velindre University NHS Trust (Velindre) through the annual governance cycle.

For the purposes of this paper, "annual reporting" includes: statutory returns; annual governance and assurance reporting; committee annual reports; and key organisational transparency publications that are either

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relied upon as evidence for the AGS or published externally for accountability.

Where relevant, NWSSP's internal governance timetable is designed to align with the wider NHS Wales reporting cycle, the national year end submissions required across NHS bodies and the reporting timetable for Velindre, in its capacity as host organisation.

## **2. GOVERNANCE AND RISK**

The Managing Director of NWSSP, as head of the Senior Leadership Group (SLG), reports to the SSPC and Chair in relation to those functions delegated to him by the SSPC and is responsible for the overall performance of NWSSP. The Managing Director is the designated Accountable Officer for NWSSP.

To strengthen control and early escalation, the annual cycle explicitly tracks the principal dependencies for each key output (for example: completion of year end evidence collation; availability of final performance datasets; agreed narrative inputs from leads; and the scheduling of committee consideration). Where slippage emerges, escalation should occur through the NWSSP Senior Leadership Group to protect the integrity and timeliness of the AGS evidence base and the planned governance route.

## **4. INDICATIVE ANNUAL REPORT TIMETABLE**

The suite of reports set out below form part of a wider governance and assurance reporting framework and comprise a mix of specialist and externally facing publications, each produced to meet specific statutory, regulatory or accountability requirements.

High-level committee involvement has been mapped for each report to reflect the primary governance and assurance routes through which oversight, scrutiny and approval are obtained. However, some divisional and service-level annual reports are, in the first instance, approved at a local level through established mechanisms such as programme boards, steering groups or equivalent forums, to support enhanced consultation and engagement. These reports are then shared through wider governance structures as appropriate, contributing to onward assurance journeys and enabling assurance to be drawn at organisational level.

Collectively, the reports support a range of onward assurance journeys through existing governance and committee structures, ensuring appropriate review, scrutiny and approval. Where required, reports are produced as bilingual publications, in line with statutory obligations and organisational standards.

Following completion of the full governance process, externally facing publications (including the Annual Review and AGS) will progress through

post-approval phase, encompassing translation, bilingual design and final online publication of documents.

- NWSSP Annual Review
  - *Development and production of components for publication, drawing together datasets, KPIs, performance intelligence, highlights and case studies to support assurance and year-end closure during April 2026*
  - *Early draft presented for approval, subject to feedback received prior to wider circulation, at Formal SLG on 28 May 2026*
  - *If available, final design version to be presented at Formal SLG on 25 June 2026 (subject to key dependencies, as above)*
  - *For information at NWSSP Audit Committee on 7 July 2026*
  - *For noting and endorsement at SSPC on 16 July 2026*
- NWSSP Annual Governance Statement (AGS)
  - *Evidence collation, report drafting and year-end closure during April 2026*
  - *Early draft for noting and comments at Formal SLG on 23 April 2026 pending finalisation of year-end datasets*
  - *Draft for noting and comments at SSPC on 14 May 2026*
  - *Draft for endorsement at Formal SLG on 28 May 2026*
  - *For approval at extraordinary meeting of the NWSSP Audit Committee (Date TBC)*
  - *For noting at SSPC on 16 July 2026*

As part of the above process, the AGS will also be shared with Velindre Trust Board for assurance purposes and it should be noted that the AGS formed part of the Velindre Trust Board Effectiveness Review in 2025, which is undertaken on a periodic basis and we await confirmation of dates for this to be undertaken, accordingly.

- NWSSP Audit Committee Annual Report
  - *For approval at NWSSP Audit Committee on 7 July 2026*
  - *For noting at SSPC on 16 July 2026*
- Local Counter Fraud Services Annual Report
  - *For approval at NWSSP Audit Committee on 7 July 2026*
  - *For information at SSPC on 16 July 2026*
- Declarations of Interest, Gifts, Hospitality and Sponsorship Annual Report
  - *For approval at Formal SLG on 28 May 2026*
  - *For noting at NWSSP Audit Committee on 7 July 2026*
  - *For information at SSPC on 16 July 2026*
- Concerns and Complaints Annual Report
  - *For approval at Formal SLG on 28 May 2026*
  - *For information at SSPC on 16 July 2026*

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- Duty of Quality Annual Report
  - *For noting and endorsement at Formal SLG on 23 April 2026*
  - *For approval on at SSPC on 14 May 2026*
  - *For noting at Velindre Quality, Safety and Performance Committee on 16 July 2026*
- Health and Safety Annual Report
  - *For approval at Formal SLG on 28 May 2026*
  - *For information at SSPC on 16 July 2026*
- Information Governance Annual Report
  - *For approval at Formal SLG on 28 May 2026*
  - *For information at SSPC on 16 July 2026*
- Welsh Language Annual Report
  - *For approval at Formal SLG on 28 May 2026*
  - *For information at SSPC on 16 July 2026*
  - *For information at NWSSP Audit Committee on 7 July 2026*
- NWSSP Emergency Planning, Resilience & Response Annual Report
  - *For noting at Formal SLG on 28 May 2026*
  - *For information at SSPC on 16 July 2026*
- Welsh Risk Pool and Legal & Risk Services Annual Review
  - *For noting at Formal SLG on 28 May 2026*
  - *For information at SSPC on 16 July 2026*
- Medical Examiners Service Annual Report
  - *For noting at Formal SLG on 28 May 2026*
  - *For information at SSPC on 16 July 2026*
  - *For noting at Velindre Quality, Safety and Performance Committee on 16 July 2026*
- Transforming Access to Medicines Services (TrAMS) Annual Report
  - *For noting at Formal SLG on 28 May 2026*
  - *For information at SSPC on 16 July 2026*
  - *For noting at Velindre Quality, Safety and Performance Committee on 16 July 2026*
- Welsh Infected Blood Support Scheme (WIBSS) Annual Report
  - *For noting at Formal SLG on 28 May 2026*
  - *For information at SSPC on 16 July 2026*
  - *For noting at Velindre Quality, Safety and Performance Committee on 16 July 2026*
- Surgical Materials Testing Laboratory (SMTL) Annual Review
  - *For noting at Formal SLG on 28 May 2026*
  - *For information at SSPC on 16 July 2026*

- *For noting at Velindre Quality, Safety and Performance Committee on 16 July 2026*

Please note that the above dates are indicative and have been informed by the 2025–26 planning timetable. They may be subject to revision to reflect the availability and timing of local service reports, and the wider governance process.

## **5. RECOMMENDATION**

This consolidated timetable provides clarity on annual governance reporting requirements, supports effective committee planning, and ensures NWSSP meets its internal and external assurance obligations in a timely and coordinated manner.

- The Audit Committee are asked to **NOTE** the indicative annual reporting timetable and the planned governance routes for approval, onward journey and publication.

<b>MEETING</b>	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership
<b>DATE</b>	28 April 2026
<b>PREPARED BY</b>	James Quance, Assistant Director of Corporate Services
<b>PRESENTED BY</b>	James Quance, Assistant Director of Corporate Services
<b>RESPONSIBLE HEAD OF SERVICE</b>	Alison Ramsey, Director of Finance and Corporate Services
<b>TITLE OF REPORT</b>	NWSSP Corporate Risk Register
<b>PURPOSE</b>	
To provide the Audit Committee with an update as to the progress made against the NWSSP Corporate Risk Register.	
<i>The information presented in this report is accurate as of 20 April 2026 and does not include any updates received after this time.</i>	

## 1. INTRODUCTION

Since the Audit Committee meeting on 10 February 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	April 2026
Red Risk	6
Amber Risk	11
Yellow Risk	0
Green Risk	0
<b>Total</b>	<b>17</b>

## Red-rated Risks

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

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

## Newly Escalated Risks

The Senior Leadership Group has assessed emerging risks. As a result, risk A19 was added to the NWSSP Corporate Risk Register regarding facilitating the Implementation of the new Resident Doctor terms and conditions in which there is a high dependency on medical workforce staff within Health Boards completing critical tasks on a timely basis.

The contract will be phased over a two-year transition period with new starters, foundation doctors and doctors on unbanded rotas transitioning to new arrangements by August 2026. There is a risk that the volume of trainees and defined delivery timescales will prove challenging.

Delivery is reliant on workflow arrangements and changes to digital software (some of which is pay impacting); which fall under the responsibility of external software suppliers.

## De-escalated risks

Following review, **four** risks that have been tracking at scores of 8 and below for some time have been moved to monitoring from the main Register:

1. there is a risk that NWSSP is unable to recruit and retain appropriately skilled people due to challenging market conditions resulting in an inability to meet service levels in whole or in part (M6);
2. 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 (M7);
3. there is a risk that suitable office accommodation will not be found when leases expire at Charnwood Court and Companies House resulting in disruption to services and for staff and a corresponding fall in quality and responsiveness of the services impacted (M8); and
4. the impending expiration of the Microsoft licensing agreement poses a strategic and financial risk, particularly for SMA and CODI applications (approx. 25,900 licences). Non-renewal or suboptimal licensing decisions could disrupt critical administrative processes (M9).

## Revised Target Deadlines

Since the last Committee meeting in February 2026, there have been a number of changes made to the revised target deadlines, as follows:

- Risk A1 – If there is a successful cyber attack on NWSSP, there is a risk of permanent loss of data and / or temporary loss of access to critical systems for significant periods of time (and consequent regulatory financial penalties and reputational damage).
  - The target deadline has been revised to 30 June 2026 reflecting further action being taken and reflecting the dynamic and changing nature of the inherent threat.
- Risk A4 a&b – Risk of supply chain disruption
  - The target deadline for these risks have been revised to 30 September 2026 reflecting global instability.
- Risk A8 – The increasing range and complexity of NWSSP services leads to exposure to a wide range of risks of non-compliance with law and regulatory requirements.
  - The target deadline for this risk has been revised to 30 June 2026 reflecting the timescales for updating of assurance maps to inform the overall map of regulatory requirements and internal audit assurance in Q1 of 2026/27. It should be noted

that year end assurances are being provided with no instances of non-compliance identified.

- Risk A10 - The threat to patient services should planned developments of the Radiopharmacy and hub TrAMS services are not allowed to progress due to funding or planning limitations.
  - The target deadline for this risk has been extended to 31 July 2026.
- Risk A14 - The planned development of the TrAMS Pharmacy Service is adversely impacted due to financial and staffing challenges. Health Boards and Trusts may not approve the revenue funding required to resource the service, leading to Business Cases not being approved by SSPC and Welsh Government. Possible downstream impacts on supply of medicine to patients if the go live of the facility is delayed.
  - The target deadline for this risk has been extended to 31 July 2026.

### Risks Trends

Following the de-escalation of the four risks noted above, there are **five** risks tracking at their amber target risk level. They have been retained on the main Register to ensure SLG oversight and ongoing review, including consideration as to whether further action should be undertaken to reduce them further and not be complacent if reported at target level.

Since the last meeting in February, fourteen risks have remained at the same risk score, with a number demonstrating sustained stability over time. This reflects the impact of actions already implemented, with mitigating controls now embedded and operating as intended to hold risks at their target level.

In several cases, residual risk reflects the inherent nature of the activity, and the focus has therefore shifted from further score reduction to assurance over the continued effectiveness of controls and early identification of any change in risk exposure. Score stability is therefore considered indicative of controlled and actively managed risk, rather than inactivity.

However, more can always be done and scores will continue to be challenged by the SLG and assurance over controls and actions provided by internal audit and other reviews in order to identify where further progress can be made.

### 3. RISKS FOR MONITORING

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

Current Risk Rating	April 2026
Red Risk	0
Amber Risk	3
Yellow Risk	5
Green Risk	0
<b>Total</b>	<b>8</b>

### 4. EMERGING RISKS

Two emerging financial risks are also brought to the Audit Committee's attention:

- Global instability is impacting short term pricing on fuel and energy. A buffer has been built into both within IMTP assumptions, but if there is no return to pricing stability soon, this will crystallise as a financial risk to 2026/27 planning assumptions.
- The worsening financial position across NHS Wales based on submitted IMTPs for 2026/7 has been raised at NHS Leadership Board and with Directors of Finance. A targeted approach to reviewing a number of key areas is being agreed for all organisations. NWSSP will be monitoring closely our planning assumptions around workforce costs and headcount during 2026/27 as part of this work and increasing scrutiny of variable pay and vacancy controls. Discussions through SLG and with Trades Unions have started on the sensitive handling of this work.

### 5. RECOMMENDATION

- The 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	Risk Summary	Inherent Risk			Existing Controls & Mitigations	Current Risk			Further Action Required	Progress	Trend since last review	Target & Date
		Likelihood	Impact	Total Score		Likelihood	Impact	Total Score				
<b>Risks for Action</b>												
A1	If there is a successful cyber attack on NWSSP, there is a risk of permanent loss of data and / or temporary loss of access to critical systems for significant periods of time (and consequent regulatory financial penalties and reputational damage) .	5	5	25	SIEM monitored O365 enhanced security features implemented OS patching monitored Vulnerability assessments produced CAF remediation project plan developed	3	5	15	Implement CAF remediation plan Address identified vulnerabilities Progress Business Impact Assessments	Cyber KPIs agreed with SLG. Quarterly report to be provided beginning at July SLG meeting	➔	31/06/2026
	<b>Strategic Objective - Service Development</b>									<b>Risk Lead: Director of Planning, Performance and Informatics</b>		
A3	There is a risk that NWSSP is not adequately prepared for a future pandemic or public health emergency resulting in excessive risk to its people and inability to react to rapid escalation in demand for services.	4	5	20	Emergency Planning and Business Continuity Plans in place and maintained up to date. Part of four nations approach and reliant upon horizon scanning at UK Government level. Learning from Covid Pandemic including external reviews. Director of Planning Performance and Informatics or the Head of Emergency Preparedness attends weekly High Consequence Infectious Disease (HCID) meetings to represent NWSSP and participation on the NHS Executive Emergency Planning Advisory Group. NWSSP is also representation on the NHS Executive Emergency Planning Advisory Group and HCID group, provides NWSSP with early indication of emerging risks and the necessary response levels. Local Resilience Forums are also included in the NWSSP planning network and operational considerations. NWSSP is included in pandemic planning and exercises with WG and PHW. IT systems to support mass numbers of staff to work remotely have been sufficiently stress tested as we now adopt agile working as business as usual arrangements.	2	5	10	Director of Planning, Performance and Informatics and the Head of Emergency Preparedness led exercise Pegasus from NWSSP's perspective which tested pandemic preparedness.	Business Continuity plans will continue to be tested, to include other pandemic scenarios and interdependencies with other NHS organisations.  NWSSP was part of Operation Pegasus which took place Sept-Nov 2025. We are awaiting the external key findings and recommendations which will be reported in early 2026. An audit programme will commence in May 2026 which will further enhance the compliance of departments to the requirements of good BCMS practice aligned to iso 22301 along with continued training and development and exercising.	➔	At target
	<b>Strategic Objective - Services</b>									<b>Risk Lead: Director of Planning, Performance and Informatics</b>		
A4a	There is a risk that disruption in the Personal Protective Equipment (PPE) supply chain caused by external factors or supplier failure results in significant restriction in service provision.	4	4	16	4 Nations approach provides resilience and NWSSP are active partners. Learning from COVID pandemic and any subsequent disruption incidents has been implemented wherever possible.	3	3	9	The Welsh Government Director of Public Health wrote to the Managing Director on 25 March to confirm that the Cabinet Secretary for Health and Social Care agreed that stockpiles of all PPE products should have at least 12 weeks of supply. NWSSP currently working through with Welsh Government on interim stockholding levels, and there is now greater clarity.	A PPE project is working through the next steps including the sourcing and future warehousing requirements to meet the Welsh Government prescribed targets for stock and stockholding of PPE products. Work will commence with PHW to support fit testing arrangements required to source replacement FFP3 products as part of a national procurement. This work will be completed as part of a tender exercise to determine which FFP3 products will be included in the stockpile for future use. A number of critical orders have now been placed in relation to the agreed stock holding limits; procurement arrangements are mostly in place. SLA with WG capturing resilience arrangements has been amended via CCN to include PPE responsibilities and reported to the SSPC in November 2025. Work ongoing with SMTL and Contractor to verify quality of face visor product. As a result the order for face visors is unable to be placed until the Contractor achieves the required regulatory conformance.	➔	30/09/2026
	<b>Strategic Objective - Services</b>									<b>Risk Lead: Director of Finance and Corporate Services and Director of Procurement, Supply Chain, Logistics, Transport and Laundry Services</b>		
A4b	There is a risk that disruption in the supply chain of pharmaceuticals caused by external factors or supplier failure results in significant restriction in provision because there are potentially limited options for stock piling for medicines.	5	5	25	Regular and ongoing monitoring of stock levels and supplier performance to identify risks early. Agreement in place for NWSSP to hold buffer stocks on behalf of NHS Wales. Contract reallocation, insofar as when awarded suppliers withdraw, the National Medicines Procurement Team reallocates contracts to alternative manufacturers able to supply. We have introduced and manage a contingency stockpile which is a controlled reserve of critical pharmaceutical products is maintained to mitigate short-term supply chain disruptions. Despite these measures, the risk remains high due to global market volatility, geopolitical pressures, and potential changes in trade tariffs. This risk has also been considered as part of overarching business continuity planning.	5	4	20	Whilst further actions remain limited at this time in terms of pharmaceuticals, largely due to the fact that NWSSP are dealing with global manufacturers and therefore, also subject to the geopolitical pressures and wider market forces, we will continue to conduct heightened monitoring of availability of supply and stock levels and sourcing teams continue to look for suitable alternative products.	There is increasing supply chain instability due to global instability including manufacturing shortages, political conflict and tariffs. This applies not only to pharmaceutical sector but increasingly to other sectors as well. Additional actions will be driven largely to direction by Welsh or UK Governments. Despite the existing controls and mitigation measures, the risk remains high due to global market volatility, geopolitical pressures, and potential changes in trade tariffs. Continued visibility remains essential at this time.	➔	30/09/2026
	<b>Strategic Objectives - Services</b>									<b>Risk Lead: Director of Procurement, Supply Chain, Logistics, Transport and Laundry Services and Director of Pharmacy Technical Services</b>		

Ref	Risk Summary	Inherent Risk			Existing Controls & Mitigations	Current Risk			Further Action Required	Progress	Trend since last review	Target & Date
		Likelihood	Impact	Total Score		Likelihood	Impact	Total Score				
A5a	<p>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.</p> <p>Consequences of such failure would mean that the Welsh Government could fail in its response to its declaration of a Climate Emergency.</p>	4	4	16	<p>Regular liaison with Welsh Government. Attendance and leadership of workstreams at National Programme Board.</p> <p>Funding received from Welsh Government to support national programme across TMO, SES and Procurement Services.</p>	3	4	12	<p>Development of a new reporting format for monitoring progress against the updated SDP initiatives; followed by reporting of the risk through to the National Programme Board through the NWSSP CAP team.</p> <p>Leadership of national / joint SDP initiatives.</p> <p>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.</p>	<p>A new reporting arrangement and format has been developed for use with the updated SDP for the Decarbonisation and Adaptation workstreams.</p> <p>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.</p> <p>NWSSP are engaged with delivery and coordination of relevant national initiatives listed in the updated SDP.</p> <p>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.</p>	➔	31/05/2026
Strategic Objective - Service Development												
Risk Lead: Director of Specialist Estates Services												
A5b	<p>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.</p>	4	4	16	<p>NWSSP Decarbonisation &amp; Adaptation Programme Board in place - Project Execution Plan and TMO Support in place.</p> <p>NWSSP DAP published and submitted to Welsh Government.</p> <p>Regular monitoring of progress against objectives is in place.</p> <p>Internal audit review in 2024 was limited assurance but recommendations have been implemented and signed off by A&amp;A in June 2024</p>	3	4	12	<p>Progression of activities listed within the 2025 SDP.</p> <p>Work is being done by the NWSSP Decarbonisation &amp; Adaptation Delivery Group to target deliverable amounts for investment within the current environment and to continue research into potential wider funding sources.</p> <p>A new Decarbonisation Action Plan will be developed in the coming months with estimated costs for inclusion in the 27/28 IMTP update.</p> <p>Following on from Risk Assessments in 2025, Adaptation Option appraisals and associated costs will be progressed and proposals submitted to WG by Dec 2026 (and inclusion of costs within the IMTP as appropriate).</p> <p>Progress on Decarbonisation Training in NWSSP to be monitored.</p>	<p>The following schemes have been funded through the WG TEF Programme 25/26 - 26/27.</p> <p>a) Denbigh Stores RM PV and infra-red heating: Completed Mar 26.</p> <p>b) Matrix House EV Charging &amp; Infrastructure Upgrade: Completed Mar 26.</p> <p>c) Waste Water Heat Reclaim Systems (GV,CV&amp;YGC laundries): Completed Feb 26.</p> <p>It is anticipated that details of the 2027/28-2028/29 TEF Programme will be released in the coming months.</p> <p>Work will continue with overshooting the roof at IP5 and should complete in July 2026. Research will now commence on potential for incremental roof mounted PV development.</p> <p>NWSSP CAP team are progressing with delivery and oversight of the NWSSP obligations as listed in the SDP.</p> <p>The NWSSP Climate Adaptation risk assessment was completed in December 2025 and following Programme Board and SLT approval was issued to WG. The D&amp;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.</p> <p>Progress on implementation of Decarbonisation Training is being monitored as appropriate.</p>	➔	31/05/2026
Strategic Objective - Service Development												
Risk Lead: Director of Specialist Estates Services												
A6	<p>The COVID Inquiry places extreme demands on staff groups, particularly Procurement, and impacts the delivery of business-as-usual services.</p>	5	4	20	<p>Appointment of Legal Counsel</p> <p>Support from Legal &amp; Risk</p> <p>COVID Inquiry Planning Readiness Group has met its terms of reference</p> <p>Reflection Documents completed</p> <p>Central Store of relevant documents</p> <p>Core Participant status for Module 5 confirmed.</p> <p>Evidence provided for Module 5 and Module 3 with further clarification and other requests arriving from the Inquiry Team.</p>	3	4	12	<p>With support from Legal and Risk Services, legal Counsel and Finance &amp; Corporate Services, the Director of Procurement and Health Courier Services provided evidence to Module 5 (Procurement) of the Inquiry through witness statements and requested documentation and in person in March 2025.</p>	<p>We will continue to monitor the progress of the Inquiry but we would not expect to be significantly involved in future modules. There may be ongoing work in relation to the committee style review that Welsh Government set up, to capture issues that weren't covered by the main UK Public Inquiry.</p> <p>We will work with partners and Welsh Government on any relevant recommendations arising from the final report.</p> <p>A motion to dissolve the Wales COVID-19 Inquiry Special Purpose Committee was made on 8 October 2025. However, pending the outcome of the Senedd elections in May 2026, this position may change significantly dependent upon the elected party and their associated manifesto / policies.</p>	➔	At target
Strategic Objective - Services												
Risk Lead: Director of Finance and Corporate Services												

Ref	Risk Summary	Inherent Risk			Existing Controls & Mitigations	Current Risk			Further Action Required	Progress	Trend since last review	Target & Date
		Likelihood	Impact	Total Score		Likelihood	Impact	Total Score				
A7	The financial climate in NHS Wales poses significant threats to the delivery of existing services and the development of new services as set out in our 2025-2028 IMTP.	5	4	20	Monthly Finance Reports to SLG Finance Report to SSPC and to Audit Committee through Managing Directors update Three Service Improvement workshops with SLG over the summer sharing tools and techniques to develop plans. These have helped informed 2025-2028 plans. Vacancy Control Arrangements implemented	3	4	12	At the end of Quarter 1 all savings plans have been identified to meet the IMTP target requirement and are on track to be achieved. At the end of July 2025, NWSSP reported a surplus of £2.316m which will either be used to fund pressures within NWSSP, be reinvested within NWSSP and/or distributed to NHS Wales/WG	Q1 & Q3 JET meetings have been completed and no immediate concerns raised. The IMTP for 2025-2028 was submitted to Welsh Government before 31 March 2025. We received the IMTP response letter from Welsh Government during the summer. Our financial performance to month 11 provides assurance of achievement of our financial plan. Pay award funding for 2024/25 and 2025/26 has now been confirmed. We have confirmed a £6m savings distribution for 2025/26 to our partners due to the over-achievement of non-recurrent savings during the financial year.  Finance Touchpoint meeting relating to the 2026-27 IMTP required NWSSP to identify £744k recurrent savings and clear the underlying deficit position included in the draft IMTP. This has been achieved, to be reported to SSPC in March before submission. A further ask to identify opportunities for NWSSP to make additional savings and support the wider NHS. A programme of work to be established led by Director of Planning, Performance and Informatics.	➔	At Target
	Strategic Objective - Services											
A8	The increasing range and complexity of NWSSP services leads to exposure to a wide range of risks of non-compliance with law and regulatory requirements.	4	5	20	Internal and external assurance and compliance reviews undertaken on a regular basis. Highly regulated areas, i.e. medicines have systemic and operational compliance processes in place which are tested regularly. Professional routes into WG and UK government to shape and plan for changes and to support recruitment for leadership roles. Specific re-accreditation targets within individual Divisions are scrutinised through the Quarterly Review process.	3	4	12	Map of all regulatory requirements being developed. Head of Emergency Preparedness, Resilience and Response created to support all Divisions including work emerging from COVID-19 Inquiry Module 1. Procurement Division is on track with preparedness arrangements for the new regulations in terms of services it delivers to others including NWSSP.	Procurement Services to run an awareness session to be presented to Informal SLG meeting to ensure compliance requirements are understood by Heads of Service. Internal audit programme to consider governance reviews of new or more recent areas of business on a cyclical basis.	➔	30/06/2026
	Strategic Objective - Services											
A10	The threat to patient services if the planned developments of the Radiopharmacy and hub TrAMS service is not allowed to progress due to funding or planning limitations.	5	5	25	TrAMS Programme Board in place and regular reporting to SSPC MO expertise and experience in place Work progressing with delivery of the Radiopharmacy unit following initial delays with funding approvals and planning permission.	4	5	20	Funding for the next phase of works on the Radiopharmacy Unit has been approved and released by Welsh Government, following planning permission granted by Newport County Council for the TrAMS unit. The Radiopharmacy BJC was approved by partners through the SSPC in July 2024. Some further delays incurred in achieving sign offs through our hosting arrangements, and it is essential there are no further delays to internal approval processes. Oversight of the delivery of the Radiopharmacy Unit sits with the Programme Board. Submission of South East Hub FBC to Welsh Government is anticipated July 2026, this will determine any funding limitations to the TrAMS hub service.	The format and timeframes for the TrAMS Outline Business Case (OBC) are currently being finalised through the Programme Board and with Welsh Government finance and CPO office. NWSSP has been asked to consider how time can be recovered due to the pressures faced by the unit is Swansea and consequent impact on patient care. There is also an impact on the opening of the VCC that we are aware of. Good progress was made on the OBC in Q4 of 2024-25 and broad agreement on the revenue model methodology by the finance sub group. We are targeting the July SSPC meeting for approval of the next business case stage to allow partners to take the proposals through their local governance arrangements. This target deadline is tight and is being monitored weekly. Concerns have been raised by our host about the Quality and Patient Safety reporting arrangements, whilst these continue to be discussed, lack of support for the OBC by Velindre risks further delay to the OBC timeframes. OBC was approved at July SSPC and has been approved by ABUHB, CTMUHB, CAVUHB and Velindre. FBC option definition remains under discussion with Velindre Trust, to ensure optimum outcomes for all stakeholders for both aseptic products and clinical trials. Radiopharmacy build is on target with floor preparation and steel work completed. Ducting and panels have been delivered to site. Current forecast is for "power on" 16/1/26, Practical Completion 30/1/26, Handover following contractor validation (IQ/OQ) 27/2/26, and delivery of all documentation deliverables by 13/3/26, when the project is forecast to close. South East Radiopharmacy is nearing build completion. Contractor Validation (IQ/OQ) is anticipated in March 2026, and NHS Validation (PQ) in April 26, leading to a phased service Go Live from June 2026 – August 2026. A workforce training and deployment plan has been prepared to support go live. SLAs to confirm 2026/7 costs have been circulated in February 2026 to relevant organisations to be presented to SSPC on 19 March 2026. 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.	➔	31/07/2026
	Strategic Objective - Services											
A11	There is a risk that a significant business continuity event causes a loss of critical infrastructure for an extended period resulting in an inability to provide priority services.	5	5	25	Head of Emergency Preparedness appointed Network of Business Continuity Champions Business Continuity Plan and Impact Assessment Directorate Action Cards Internal Audit Review BCP App All departments are now required to carryout a departmental specific Business Impact assessment to inform their Business Continuity Plans in line with ISO 22301 for Business Continuity	2	5	10	Implemented recommendations from Internal Audit Report (30 June 2024) Business Impact assessment workshops have been delivered to Business Continuity Champions. Training and organisational development is now aimed at alignment to the principles and requirements of ISO 22301. Further work to embed this in the organisation will enhance preparedness and response to Business Continuity events.	A series of courses have been published to provide Business Continuity Impact Assessment and Business Continuity Plan development guidance and courses to prepare managers for the management of business continuity and major incident event management. Mass Causalities Management Report was presented to SLG in November 2025. An audit programme will commence in May 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.	➔	At target
	Strategic Objective: Services											

Ref	Risk Summary	Inherent Risk			Existing Controls & Mitigations	Current Risk			Further Action Required	Progress	Trend since last review	Target & Date
		Likelihood	Impact	Total Score		Likelihood	Impact	Total Score				
A12	<p>There is a risk that there is insufficient capital funding to support the development of services and delivery of the IMTP and Ministerial priorities.</p> <p><b>Strategic Objective - Service Development</b></p>	5	4	20	<p>Estates and digital strategies</p> <p>Capital and estates prioritisation returns submitted to WG</p> <p>Close contact maintained with WG Capital Team</p> <p>Track record of delivery and effective use of resources</p> <p>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.</p> <p>Joint Executive Team (JET) meetings with WG which provide updates to areas of risk.</p> <p>IMTP objective status forms part of the internal quarterly reviews and risk in relation to funding is discussed.</p> <p>Discretionary Capital budgets agreed and in place for Laundry Services and IP5.</p>	3	4	12	<p>Preparatory work though the Capital Prioritisation Group (CPG) supported successful capital bids into Welsh Government for 2025-26. This means there is less uncertainty compared to prior years and procurement have been able to commence earlier in the financial year. Head of Facilities and Estates started on 1 May to oversee NWSSP arrangements and will be part of CPG planning and monitoring processes.</p>	<p>NWSSP Capital Prioritisation Group will continue to refine the internal arrangements.</p> <p>The Capital Financial Control Procedure was approved by Audit Committee in May to support larger capital schemes.</p> <p>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.</p> <p>It is essential to engage with potential suppliers to understand potential costs and lead times, as supply chain pricing remains unpredictable due to global instability. With increased funding available for 2025-2027, the responsibility falls on NWSSP to deliver effectively. A number of schemes were submitted before end of September and additional funding of £1.327m for 2025/26 has now been confirmed. Funding for the IP5 roof business case was approved by Welsh Government in December for £3.134m, with £1.500m approved for 2025/26. The Fleet BJC has now been approved for funding in 2026/27. In the Feb capital meeting with Welsh Government further discussions were had on year end flexibility and provision of funding across into 2026/27 for Power Resilience at IP5, Radio Pharmacy and SE TRAMS Hub schemes.</p>	➔	At Target
A14	<p>The planned development of the TrAMS Pharmacy Service is adversely impacted due to financial and staffing challenges. Health Boards and Trusts may not approve the revenue funding required to resource the service, leading to Business Cases not being approved by SSPC and Welsh Government. Possible downstream impacts on supply of medicine to patients if the go live of the facility is delayed.</p> <p><b>Escalated Divisional Risk</b></p>	5	4	20	<p>Programme Board in place and subgroups in place for finance and POD matters</p> <p>Programme arrangements in place including risk register for the programme.</p> <p>NWSSP has experience of successfully delivering TUPE transfers between NHS Organisations including new services into NWSSP.</p>	4	4	16	<p>Business Case drafts to be shared within reference groups in advance of formal approvals. Basis of data and calculations to be transparent based on recognised data sets. Summaries of each table split by organisation will be provided. Learning and feedback points to be captured and carried forward from one Business Case to the next. Shared learning sessions are being held between Project Managers working on different projects in the programme. Ensure contractor deliverable drafts are reviewed by Project Team prior to wider issue.</p>	<p>Radiopharmacy BJC approved by SSPC July 2024 and Cabinet Secretary February 2025. South East(SE) Hub OBC approved by SSPC July 2025 and Cabinet Secretary September 2025. Current focus is preparation of the SE Hub FBC. Preparatory work is ongoing for the North and South West Projects, to reduce risk of Business Case approvals.</p>	➔	31/07/2026
A15	<p>There is a risk that NWSSP is not adequately prepared to support the roll out of the Future Workforce Solution (replacement for ESR) with the ability to quickly scale support services and to react to a rapid demand for services from both the NHSBSA and NHS Wales organisations.</p> <p>There is also a secondary risk in user organisation capacity and capability resulting in sub-optimal implementations and or extended timescales and reduced benefits; suggesting a requirement for central specialised implementation support team.</p> <p>Finally, there is a risk to a potential requirement for contract management and subsequent funding arrangements, which require further clarification from WG colleagues.</p> <p><b>Escalated Divisional Risk</b></p>	4	5	20	<p>Informed by the preferred bidder, the NHSBSA included the cost of resource that each user organisation will need to prepare for and support the transition to the FWS within the FBC. Final costs included are the top of band A4C and equate to 3 FTE additional resources per organisation for a number of months (based on the size of organisation and complexity of delivery required) to cover project and change management for each User Organisation. This totals £89.2m within the FBC, however it remains unclear what proportion of this is allocated to NHS Wales.</p> <p>NWSSP is represented at the Future Workforce Solution Transformation Programme Board, CEO Board and Advisory Board to receive early indication of emerging risks and response requirements.</p> <p>Regular meetings in place with NHSBSA SLT.</p> <p>Draft Programme and Resource Plan in place.</p> <p>Regular liaison with Welsh Government also noted in JET meetings.</p> <p>IMTP objective and is scrutinised via quarterly review process</p> <p>Wales Steering group established reporting via SSPC, WODs and DoFs.</p>	4	4	16	<p>Discussions with WG regarding proposed central implementation team.</p> <p>Continue discussions and develop collaboration agreement between NHSBSA and NWSSP on behalf of NHS Wales.</p> <p>Finance meeting with WG</p> <p>Continue meetings with NHSBSA SLT to further inform and finalise Implementation &amp; Resource plan</p> <p>Develop and agree communication plan for NHS Wales organisations.</p> <p>Review of existing organisation resources; both insitu and required to deliver the FWS.</p>	<p>Resource and Implementation proposal prepared and submitted to WG 10/11/25</p> <p>Meetings between WG &amp; NHSBSA arranged and scheduled for November 2025.</p> <p>Collaboration agreement in draft. To be finalised and ratified via NHS Wales Governance structure prior to submission to the NHSBSA.</p> <p>Review of organisation structures underway.</p>	➔	<p>April 2026 to support Early Adopter Organisations</p> <p>Programme completion date 2030.</p> <p>Interim target milestones TBC</p>

Ref	Risk Summary	Inherent Risk			Existing Controls & Mitigations	Current Risk			Further Action Required	Progress	Trend since last review	Target & Date
		Likelihood	Impact	Total Score		Likelihood	Impact	Total Score				
A16	There is a reputational risk for NWSSP its role in student streamlining with the availability of vacancies declared by Health Boards to support the National Nurse Student Streamlining arrangements being much reduced leading to a lack of available roles.  <b>Escalated Divisional Risk</b>	4	3	12	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 Education Commissioning system.	3	3	9	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.  Early decision to be taken in respect of Autumn 2026 Streamlining commitment.	The proposed go-live date for Students (N&M) of 08.04.26 was postponed following HEIW engagement with Health Boards.  As at the 10.04.26, c1,200 nursing students and 150 midwifery students fall within the scope of student streamlining for Summer 2026. Following extensive engagement with HEIW and HBs, c300 nursing vacancies (unconfirmed) and c20 midwifery (unconfirmed) vacancies have been identified to support Summer 2026 Streamlining which is re-scheduled for release on 11.05.26.  It has been estimated there will be c1,030 students unmatched because of the vacancy shortage.  Reputational risk to NWSSP has been heightened as a result of the RCN media publicity on 09.04.26 which highlighted the delayed release of Streamlining and the shortage of vacancies across NHS Wales.  <b>Risk Lead: Director of People, Organisational Development and Employment Services</b>	↑	11/05/2026
A17	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.  <b>Escalated Divisional Risk</b>	3	4	12	Appointment of Legal Counsel Support from Legal & Risk COVID Inquiry Planning Readiness Group has met its terms of reference Reflection Documents completed Central Store of relevant documents Core Participant status for Module 5 confirmed	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	The maximum forecast for 2025/26 is £49m above the risk sharing expectations included in the planning assumptions for the financial year. Welsh Government have non-recurrently secured additional funding of £49m to fund this increased requirement in 2025/26. The initial forecast for 2026/27 that has been shared for 2026-29 planning assumptions has identified a further significant increase in the DEL expenditure from 2026/27. The forecast has been prepared with reference to the expected cashflows on the iCasework database and a revision to the historic forecasting model with reference to known/expected trial dates and the volumes and values of high values cases. We are working with the Financial Planning & Delivery Unit to review case settlement trends and values with a longer term aim to build to develop a model using data insights and intelligence to inform future forecasts. The initial forecast identifies that NHS Wales Organisations will need to fund £162m under the risk share in 2026/27 placing a significant financial burden on their financial plans. The 2025/26 forecast is £85m funded £36m from HBs/Trusts and £49m additional WG funding.  <b>Risk Lead: Director of Legal &amp; Risk Services &amp; Director of Finance &amp; Corporate Services</b>	↑	31/03/2027
A19	Facilitating the Implementation of the new Resident Doctor terms and conditions.  The contract will be phased over a two-year transition period with new starters, foundation doctors and doctors on unbanded rotas transitioning to new arrangements by August 2026. There is a risk that the volume of trainees and defined delivery timescales will prove challenging.  Delivery is reliant on workflow arrangements and changes to digital software (some of which is pay impacting); which fall under the responsibility of external software suppliers.  <b>Strategic Objective - Services</b>	5	4	20	NHS Wales Shared Services Partnership, NHS Wales Employers, and BMA Cymru Wales will work jointly on the implementation arrangements via the Single Lead Employer Model.  Implementation Project Board will convene in early 2026 introducing both local and national task and finish groups.  Appointment of Programme Manager in January 2026 and support provided by the TMO.  Preparatory discussions held with software suppliers pre referendum.  All Wales Medical Workforce Managers meeting will be used to mitigate risk around engagement.  Run dual systems over the next 3 years so there will always be functionality in terms of how out of hours work and prospective cover will be managed through the use of the data sets.	3	3	9	Scope the impact of the contractual changes on trainees, employers and service providers (SLE/HEIW) on transition to the new arrangements.  Develop, agree and implement workflow arrangements between software suppliers and users.  Introduce arrangements to support the Guardian of Safe and Flexible Working.  Develop and agree funding and financial flow arrangements.  Develop a wide reaching communication & engagement strategy.  Plan for data collection, management, migration.  Work required by the payroll team in terms of liaising with IBM in uploading the new pay scales.	PID in development.  Programme Manager to commence January 2026.  NHSBSA / IBM / RL Datix informed of referendum outcome.	→	30/06/2026
<b>Risks for Monitoring</b>												
M1	Suppliers, Staff or the general public committing fraud against NWSSP.  <b>Strategic Objective - Value For Money</b>	5	3	15	Dedicated NWSSP LCFS Counter Fraud Service Wales Internal Audit Audit Wales PPV National Fraud Initiative Counter Fraud Steering Group Policies & Procedures Fraud Awareness Training Fighting Fraud Strategy & Action Plan	2	3	6	LCFS Manager continues to deliver the LCFS plan to NWSSP in accordance with required standards and reports to each meeting of the Audit Committee.  The majority of his work is proactive and there is a high degree of awareness within the critical areas of the organisation of fraud risk, re-enforced by Wales specific training.	Significant progress being made in the rollout of all-Wales counter fraud training throughout higher risk areas in NWSSP. NWSSP LCFS attends the Counter fraud Liaison Group which enables all LCFSs to come together and share good practice and peer support. At a national level, the NHSCFA has established a Centre for Specialised Learning and a presentation was provided to DoFs in October. It is hoped all NHS Wales Counter fraud staff including LCFSs will be able to access this CPD resource when it goes live, hopefully in the calendar year.	→	For Monitoring
											<b>Risk Lead: Director of Finance and Corporate Services</b>	

Ref	Risk Summary	Inherent Risk			Existing Controls & Mitigations	Current Risk			Further Action Required	Progress	Trend since last review	Target & Date
		Likelihood	Impact	Total Score		Likelihood	Impact	Total Score				
M2	Lack of storage space across NWSSP due to increased demands on space linked to COVID and specific requirements for IP5  <b>Strategic Objective - Service Development</b>	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.  <b>Risk Lead: Director of Finance and Corporate Services</b>	➔	For Monitoring
M3	The level of stock that we are being asked to hold is likely to mean that some items go out-of-date before being issued for use and need to be written off causing a loss to public funds and possible reputational damage to NWSSP.	5	5	25	Internal Audit Review of Stores Stock Rotation - based on FIFO Ongoing discussions with WG Regular reporting of losses through the Audit Committee	2	3	6	Welsh Government has now confirmed PPE stockholding levels and this risk will continue to be a feature as the burn rate of PPE is much lower for business as usual activity (even during Winter months) than during the reference period of the 2nd wave of the pandemic.	Stock levels and shelf life continue to be actively monitored. Approvals for stock write offs require Welsh Government approval and will be reported to the NWSSP Audit Committee. Treatment of stock provisions and write downs is agreed with Welsh Government as part of year end processes and in line with Accounting Standards.  <b>Risk Lead: Director of Finance and Corporate Services</b>	➔	For Monitoring
M5	There is a risk to organisational reputation arising from public perception that the statutory implementation of the Medical Examiner Service (MES) in September 2024 has caused significant delays in the death certification process. While MES forms part of the certification pathway, it does not control all stages and therefore is not solely responsible for the end-to-end timeline. The cause of the risk is due to public misunderstanding of the MES' role and responsibility within the wider death certification process. The potential impact is reduced trust in the organisation, increased complaints and negative media coverage.  <b>Escalated Divisional Risk</b>	3	5	15	Develop in partnership, a clear communication strategy which explains all organisation's role and responsibilities. Engage with stakeholders (funeral directors, bereaved families, Health Boards, bereavement teams) to manage expectations. Monitor and report turnaround times across the entire certification pathway to provide transparency. Collaborate with other services involved in the process to identify and address bottlenecks.	2	2	4	Regular engagement with AMD/CMO/MD Regular engagement with WG. Regular timestamp reporting to the wider stakeholder groups. Winter/surge planning arrangements in place	Regular touch points in place with key stakeholders. Reporting triggers agreed with CMO/AMD/MDs. Regular timestamp reporting released as BAU. Additional capacity/sessions in place to support winter planning. A target date of April 26 has been set to allow the team to manage through winter pressures. The risk remains under daily service monitoring arrangements. Winter pressures have now subsided, and the established Business Continuity and winter planning arrangements have ensured continuity of service delivery. These controls have further mitigated the risk, contributing to a continued reduction in both its likelihood and impact.  <b>Risk Lead: Director of Primary Care Services and Medical Examiner Services and Medical Director</b>	⬇	For Monitoring
M6	There is a risk that NWSSP is unable to recruit and retain appropriately skilled people due to challenging market conditions resulting in an inability to meet service levels in whole or in part.  <b>Strategic Objective - Staff</b>	3	5	15	Regular reporting to SLG and SSPC through POD report looking at recruitment and retention data. Changes made to use of social media to target interest in NWSSP roles.	2	3	6	Workforce planning strategy for NWSSP roles has been approved and templates being rolled out to support Divisional workforce planning. A programme of learning and development opportunities to nurture NWSSP talent pipeline and retain staff has been put in place. Further turnover trend analysis has been initiated within Divisions with a focus on losing staff with under one years' service. Look at Divisional recruitment metrics to understand if there are links between recruitment timescales and retention.	NWSSP continues to develop its own programme via "This is our NWSSP" action plan – and we are having success in attracting new recruits in most areas. There are 2 hard to fill areas in Procurement and Audit that we are continuing to focus on, and would reflect a higher risk profile in their Divisional registers. This will be monitored through Quarterly Review process. Time to hire activity now shows NWSSP sitting at 55.8 days against a KPI of 71. We are now green of 5 of the 7 core KPI's (February 2025). Alongside the ongoing efforts on recruiting innovatively, through our employee value proposition work programme and our Agency scrutiny and subsequent reduction, we have seen improvements in all areas. However, while our turnover data shows a decrease of circa 35 we must now focus on a number of our professional roles/divisions where we still experience difficulty attracting high calibre applicants. August 2025 Time to hire activity now shows NWSSP sitting at 52.1 days against a target of 71 days. There are still key areas where there needs to be a focus on recruitment and recruitment methods, taking into consideration the candidate experience and the impact that can have on recruitment. November 2025 saw the refresh of the LPF Sub Group focussing on Attraction and Retention, which will work with colleagues across the organisation and implement best practice in these areas.  <b>Risk Lead: Director People and Organisational Development and Employment Services</b>	➔	At target
M7	There is a risk due to the volume of data that NWSSP handles that a significant data breach causes a consequent significant impact upon those impacted by the breach, loss of reputation and financial penalty for NWSSP.  <b>Strategic Objective: Services</b>	3	5	15	Established arrangements in place including: Information Governance Manager Information Governance Steering Group (IGSG) On-line mandatory e-learn for all staff and two-yearly refresher training Data Privacy Impact Assessments Policies and Procedures Guides to Good practice regular communications Accountability through breach reporting Cyber Essential criteria applied as part of procurement processes.	2	4	8	Continue to monitor e-learning training compliance and cause of any data breaches through IGSG.	Controls are well embedded in the organisation with staff reminded of need for vigilance as often as possible. Director of Finance and Corporate Services (SIRO) and Medical and Deputy Medical Director attending joint training session Working Together with Velindre NHS Trust colleagues on 6 May 2025 covering Caldicott, Data protection and wider information governance. More training is being arranged nationally. There is a link to cyber security training and awareness due to the high dependency on data systems. NWSSP needs also to assess the impact of data breaches by others e.g. suppliers or other NHS organisations and the impact on NWSSP or wider NHS service delivery, tested through business continuity planning. Need to link to work on Cybersecurity and our supply chain.  <b>Risk Lead: Director of Finance and Corporate Services</b>	➔	At target

Ref	Risk Summary	Inherent Risk			Existing Controls & Mitigations	Current Risk			Further Action Required	Progress	Trend since last review	Target & Date
		Likelihood	Impact	Total Score		Likelihood	Impact	Total Score				
M8	There is a risk that suitable office accommodation will not be found when leases expire at Charnwood Court and Companies House resulting in disruption to services and for staff and a corresponding fall in quality and responsiveness of the services impacted.  <b>Escalated Divisional/Programme Risk</b>	4	4	16	Lease extended by 1 year for HQ with approval now being sought to extend for a further 5 years from January 2026. Agreement in principle to extend lease arrangements in CoHo for up to 3 years. Project Team scope of work was adjusted to focus on refurbishment of arrangements within HQ and CoHo in Q4 of 2024-25.	2	4	8	Discussions with the HQ landlord have progressed and a new lease approved from January 2026 for 5 years with a tenant only break -clause after 3 years. Reconfiguration of space at Charnwood Court completed and work within CoHo also progressed to accommodate the reduction in footprint at CoHo. Heads of terms have now been received and a project for next steps beyond CoHo arrangements being kicked off.	CoHo lease extensions were approved by the SSPC and Trust Board in January 2026. The most recent discussions with CoHo are progressing to finalise lease extension from April 2025. This will be considered by the SSPC and Trust Board in January 2026. The anticipated savings for the new arrangements had been £200k but the actual savings have been £183k so a cost pressure to be met from savings elsewhere. This provides a medium term solution in line with our future business need and agile working arrangements and the Head of Estates and Facilities will commence a project to look at options for the medium term.  <b>Risk Lead: Director of Finance and Corporate Services</b>	↓	At target
M9	The impending expiration of the Microsoft licensing agreement poses a strategic and financial risk, particularly for SMA and CODI applications (approx. 25,900 licences). Non-renewal or suboptimal licensing decisions could disrupt critical administrative processes.  <b>Escalated Divisional Risk</b>	3	4	12	Working with colleagues at DHCW on the contract renewal with particular emphasis on the impact of digital applications on reducing administration costs. Additionally presenting to Finance Directors across NHS Wales on the impact of digital applications on business efficiency and promoting the continuation of the MS 365 licence.	3	2	6	Regular updates from DHCW on contract negotiations with MS. Contract negotiations between DHCW and Microsoft resulted in a briefing presentation to HB's for approval. DHCW have confirmed an executable contract will be signed off by 17.04.26.  <b>Risk Lead: Director of Workforce, Organisational Development and Employment Services</b>	→	17/04/2026	

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
<b>Critical</b>	Urgent action by senior management to reduce risk				
<b>Significant</b>	Management action within 6 months				
<b>Moderate</b>	Monitoring of risks with reduction within 12 months				
<b>Low</b>	No action required.				

<b>MEETING</b>	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership
<b>DATE</b>	28 April 2026
<b>PREPARED BY</b>	Carly Wilce, Corporate Services Manager
<b>PRESENTED BY</b>	James Quance, Assistant Director of Corporate Services
<b>RESPONSIBLE HEAD OF SERVICE</b>	Alison Ramsey, Director of Finance and Corporate Services
<b>TITLE OF REPORT</b>	Update on the Implementation of Audit Recommendations
<b>PURPOSE</b>	This report provides an update to the Audit Committee on the progress of audit recommendations within NWSSP.

## 1. INTRODUCTION

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

## 2. CURRENT POSITION

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

There are **43** reports covered in this review; **11** reports have achieved **Substantial** assurance; **22** reports have achieved **Reasonable** assurance, **2** reports achieved **Limited**, no reports were awarded with **No Assurance**; and **8** reports were generated with **Assurance Not Applicable**. The reports include **123** recommendations for action.

**Table 1 - Summary of Audit Recommendations**

As at 21 April 2026					
Recommendations		Implemented	Not Yet Due	Overdue	Overdue, but dependent on third party organisations
<b>Internal Audit</b>	<b>118</b>	<b>110</b>	<b>6</b>	<b>0</b>	<b>2</b>
<i>High</i>	12	12	0	0	0
<i>Medium</i>	74	66	6	0	2
<i>Low</i>	13	13	0	0	0
<i>Not Applicable</i>	19	19	0	0	0
<b>External Audit</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>
<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
<b>Other Audit</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>High</i>	0	0	0	0	0
<i>Medium</i>	0	0	0	0	0
<i>Low</i>	3	3	0	0	0
<i>Not Applicable</i>	0	0	0	0	0
<b>TOTALS:</b>	<b>123</b>	<b>115</b>	<b>6</b>	<b>0</b>	<b>2</b>

### **3. NWSSP OVERDUE RECOMMENDATIONS**

There are two recommendations for NWSSP in this category. However, both of which are not within the full control of NWSSP to implement and these are referenced in the section below and at Appendix A.

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

For recommendations where NWSSP are reliant on a third-party organisation to action the work needed in order for NWSSP to fully implement, these should be escalated to the relevant contact and marked 'dependent on third party organisations' with the action taken clearly stated in the progress box. These also need to be followed up with the relevant third party and closed out on the tracker once implemented. There are two recommendations for NWSSP in this category. Full details of the recommendations are provided in Appendix A for the Audit Committee's attention.

### **5. REQUESTS FOR EXTENTION TO TARGET DATES**

Reference 1: SSP-2526-08 – Digital Service Management: To produce a process map, example disseminated documentation and example feedback

Digital Health and Care Wales (DHCW) currently provide a limited range of performance metrics. The service catalogue underpinning much of the DHCW Service Level Agreement is significantly out of date and is currently being refreshed, alongside a review of the quarterly performance review arrangements.

NWSSP Audit Committee  
28 April 2026

NWSSP, through the Chief Digital Officer, will support DHCW in the development of refreshed key performance indicators aligned to the updated service catalogue. These performance measures will continue to evolve over the course of the forthcoming financial year.

In light of the above, approval is requested to extend the original target date from 31 January 2026 to 31 October 2026.

Reference 2: NWSSP-2425-10 – NWSSP Risk Management: To review and update the Risk Management Protocol and report to the NWSSP Audit Committee and communicate it to staff.

Implementation of this action is dependent upon the outcome of the review of the Risk Management Strategy undertaken by Velindre, as the host organisation. Engagement to date indicates that no significant issues are anticipated; however, completion of the review is required before the revised Protocol can be presented to the Audit Committee for approval.

Accordingly, approval is requested to extend the original target date from 28 February 2026 to 30 June 2026.

## **6. AUDIT FOLLOW-UP: PREVIOUSLY EXTENDED ITEMS**

There are no recommendations to report in this category.

## **7. RECOMMENDATIONS**

The Audit Committee is asked to:

- **NOTE** the progress made to date regarding implementation of audit recommendations.
- **APPROVE** the proposed revised deadlines, as follows:
  - **REFERENCE#1** – extension from 31 January 2026 to 31 October 10 2026; and
  - **REFERENCE#2** - extension from 28 February 2026 to 30 June 2026.

Internal Audit Report Ref	Rec No	Report Title	Status	Issue Identified	Risk Rating	Recommendation	Responsibility for Action	Management Response	Original Deadline	Updated Deadline	Update On Progress Made	
NWSSP-2425-10	1	Planning Performance & Informatics	Digital Service Management	<b>OVERDUE</b>	There has been no delegation for monitoring the performance of services provided by DHCW.	<b>Medium</b>	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	<b>31/10/2026</b>	DHCW provide a limited set of performance metrics currently. The service catalogue underpinning much of the DHCW SLA is significantly out of date and is being updated, alongside a refresh of the quarterly review meeting. NWSSP (through the CDO) will be helping to inform DHCW what the refreshed KPIs against the service catalogue should look like. These will be evolving over the coming financial year.
SSP-2526-08	2	Finance and Corporate Services	Risk Management	<b>OVERDUE</b>	The steps and processes involved in dealing with emerging risks and risks for monitoring are not documented in the Risk Management Protocol. The corporate risk register submitted to SLG in August 2025 identified eight risk entries that had met the tolerance target score ('At Target'). A review of the corporate risk register submitted to SLG in September 2025 noted that seven (of the eight risk entries) continued to remain in the 'risks for action' section. Consideration should be given to assess whether some of the 'At Target' risk entries need to be moved to the 'risks for monitoring' section.	<b>Medium</b>	Updated Risk Management Protocol reported to the next meeting of the NWSSP Audit Committee and communicated to staff.	Assistant Director of Corporate Services	The Risk Management Protocol is in the process of being updated alongside the update to the Velindre risk management strategy in order to ensure ongoing alignment. The audit findings are helpful and will be taken into account in updating the Protocol and will include clarity on the treatment of 'at target' risks.	28/02/2026	<b>30/06/2026</b>	Implementation is pending the outcome of the review of the Risk Management Strategy of Velindre as host organisation. From engagement to date it is not anticipated that this will present an issue, but the completion of the review is awaited in order to bring the revised Protocol for Audit Committee approval.
SSP-2425-17	3	Pharmacy Services	RadioPharmacy	<b>NYD</b>	Approvals The enabling works contract was signed on 3rd February 2025 with a start date for works also on 3rd February. Accordingly, the enabling works contractor started on site on 3rd February 2025, with site clearance of breeze block structures, renovations to the fire wall in progress, and works to the roof. Planning permission was granted at the later date of 13th February, and a main works contract was also signed on that date. Welsh Government approval for the Radiopharmacy project was subsequently provided on 20th February 2025. Management stated that planning approval was provisionally advised via email in November 2024, subject to agreement of a s106 payment (mitigating risk of a final refusal). However, approval to proceed with contracts and works at risk ahead of financial and planning approvals was not identified.	<b>Medium</b>	Expected Evidence of Implementation: At the earliest opportunity formal planning permission applications will be submitted. If this is not forthcoming due to delays beyond our control we will not proceed without agreement of the project board, programme board and Welsh Government.	Programme Manager	Agreed Management Action: A proportionate assessment of risk was undertaken and, in this circumstance, was low, in that NWSSP had received confirmation that the permission would be granted subject to the £10k payment contribution to the Planning Authority and the submission of the s106. The s106 form was authorised in January 2025 and submitted to the Planning Authority	At future programme stages		
SSP-2425-17	4	Pharmacy Services	RadioPharmacy	<b>NYD</b>	Project Director The Project Initiation Document (PID) defined the role of Project Director to include monthly reporting to the Senior Responsible Owner (SRO) and briefings to the Committee. The PID named a Programme Director, and Project Executive but not a Project Director. While the Programme Director attended the Project Board, he did not provide such reporting. A Finance lead supported by a Project Manager effectively led and administered the project, including reporting and chairing the Project Board. There was therefore a need to clarify the role of Project Director e.g. via both definition at the PID, formal acceptance of defined duties, and as integrated into the Project Board terms of reference.	<b>Medium</b>	Expected Evidence of Implementation: Evidence of Programme reporting to the SRO can be provided if required.	Programme Manager	Agreed Management Action: There is no recognised role of Project Director in either the TrAMs programme or associated projects. The Pharmacy Services Director holds the roles of Project Executive in the Radiopharmacy project and Programme Director in the TrAMs Programme. The role of Project Executive is to receive reports from the Project Manager. At Programme level the Programme Director writes reports to the Programme SRO. For future projects all roles will clearly be defined at the PID stage and formal confirmation of the duties accepted noted and integrated into the Project Board terms of reference.	30/06/2026		
SSP-2425-17	5	Pharmacy Services	RadioPharmacy	<b>NYD</b>	Capital Procedures Velindre NHS Trust's Capital Management Procedure is aimed at standardising the management of discretionary capital. It is specifically stated not to apply to NWSSP (Shared Services). Accordingly, NWSSP have developed capital procedures, and both the Finance Lead and Project Manager confirmed that these were applied at this project as the framework for project controls. However, it was apparent that they would benefit from being further detailed e.g. to more extensively reference core Welsh Government capital guidance and pro-formas, including application of the Gateway Review process; • project initiation and closure processes; • parent company guarantee requirements (finding 7); • procurement and contract strategies and inclusions; and • issue and dispute management.	<b>Medium</b>	Expected Evidence of Implementation: Revised Capital Procedure.	Programme Finance Lead	Agreed Management Action: The Capital Procedure has been approved and adopted since the audit commenced. The Capital Procedure will be reviewed and updated on an annual basis and we will be cognisant of the audit observations in the interim.	30/09/2026		
SSP-2425-17	6	Pharmacy Services	RadioPharmacy	<b>NYD</b>	Design sign-off The design scope was signed off by agreement of the business case (as approved by the Project Board – being the party responsible for delivery of project scope). The detailed design was subsequently signed off by the Project Board's clinical leads. However, whilst these were members of the Project Board, recognising the attending stakeholders from Health Boards etc, full Project Board approval did not provide formal approval.	<b>Medium</b>	Expected Evidence of Implementation: Revised Capital Procedure.	Programme Finance Lead	Agreed Management Action: In future, design specifications on other projects will be reviewed and approved by the relevant project board and the action will be added to the Capital Procedure.	30/09/2026		
SSP-2425-17	7	Pharmacy Services	RadioPharmacy	<b>NYD</b>	Parent Company Guarantee A Parent Company Guarantee was stated as having been obtained for the main works, but this was from the immediate rather than the ultimate parent. This risks re-structure within the company and inability to execute the guarantee. Best practice is for the ultimate holding company to provide the guarantee at contracts. Such requirement could usefully be added to the draft NWSSP Capital Procedures.	<b>Medium</b>	Expected Evidence of Implementation: Ultimate Parent company guarantee requested. Revised Capital Procedure.	Programme Finance Lead	Agreed Management Action: A parent company guarantee from the ultimate parent in the group has been sought and the Capital Procedure will be updated.	30/09/2026		A parent company guarantee has now been received from the ultimate parent company. The Capital procedure will be updated in Q2 2026.

SSP-2425-17	8	Pharmacy Services	RadioPharmacy	<b>NYD</b>	<p>Costed Risk Register</p> <p>NHS Wales Investment Infrastructure Guidance (Section 4.4) states that "risk registers for each project must be completed, shared, and monitored, considering time, cost, quality, operational/service impacts, functionality, and benefits realisation."</p> <p>A costed assessment of risks allocated between the parties is also a key part of most modern contractual agreements and pricing. The cost of remaining risks compared to remaining contingency also informs the ongoing health of a project. However, while a detailed project risk register was maintained, it did not assess associated costs, impeding its use for such assessments. In context, the project was significantly within budget at the time of audit.</p>	<b>Medium</b>	Expected Evidence of Implementation: Discussion at Project Board.	Programme Finance Lead	Agreed Management Action: We will review and update the register with costed risks and report it to Project Board.	30/06/2026		RadioPharmacy build now completed and under budget
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<b>MEETING</b>	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership
<b>DATE</b>	28 April 2026
<b>PREPARED BY</b>	Carly Wilce, Corporate Services Manager
<b>PRESENTED BY</b>	James Quance, Assistant Director of Corporate Services
<b>RESPONSIBLE HEAD OF SERVICE</b>	Alison Ramsey, Director of Finance & Corporate Services
<b>TITLE OF REPORT</b>	NWSSP Audit Committee Forward Plan 2026-27

<p><b>PURPOSE</b></p> <p>To provide a summary of items expected to be presented at forthcoming Audit Committee meetings, scheduled for 2026-27.</p>
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Month	Standing Items	Audit Reports	Governance	Annual Items
<b>Q1 2026/27 28 April 2026 By Microsoft Teams</b>	<p>Minutes &amp; Matters Arising</p> <p>External Audit Position Statement</p> <p>NWSSP Internal Audit Progress Report</p> <p>NWSSP Counter Fraud Position Statement</p> <p>NWSSP Update</p>	<p><b>Internal Audit</b> As outlined in the Internal Audit Operational Plan</p> <p><b>External Audit</b> Audit Assurance Arrangements for NWSSP 2025-26</p>	<p>NWSSP Governance Matters</p> <p>NWSSP Tracking of Audit Recommendations</p> <p>NWSSP Corporate Risk Register</p> <p>2025-26 Losses and Special Payments</p>	<p>2025-26 Counter Fraud Annual Plan</p> <p>Internal Audit Operational Plan 2025-26 and Internal Audit Charter</p>
<b>Extraordinary Meeting June 2026 (Date to be confirmed).</b>				Final NWSSP Annual Governance Statement
<b>Q2 2026/27 7 July 2026 In person at IP5 in Newport</b>	<p>Minutes &amp; Matters Arising</p> <p>External Audit Position Statement</p> <p>NWSSP Internal Audit Progress Report</p> <p>NWSSP Counter Fraud Position Statement</p> <p>NWSSP Update</p>	<p><b>Internal Audit</b> As outlined in the Internal Audit Operational Plan</p> <p>Head of Internal Audit Opinion for 2025/26</p>	<p>NWSSP Governance Matters</p> <p>NWSSP Tracking of Audit Recommendations</p> <p>NWSSP Corporate Risk Register</p> <p>Review of Standing Orders for the Shared Services Partnership Committee</p> <p>Review of Risk Management Protocol, Risk Appetite Statement and Assurance Mapping</p> <p>Review of Audit Committee Terms of Reference</p>	<p>NWSSP Gifts &amp; Hospitality Annual Report</p> <p>Declarations of Interest Annual Report</p> <p>NWSSP Counter Fraud Annual Report</p> <p>NWSSP Welsh Language Annual Report</p> <p>NWSSP Audit Committee Annual Report</p> <p>NWSSP Information Governance Annual Report</p> <p>Audit Committee Effectiveness Survey</p> <p>NWSSP Annual Review</p>

<p><b>Q3 2026/27</b> <b>13 October 2026</b> <b>By Microsoft Teams</b></p>	<p>Minutes &amp; Matters Arising</p> <p>External Audit Position Statement</p> <p>NWSSP Internal Audit Progress Report</p> <p>NWSSP Counter Fraud Position Statement</p> <p>NWSSP Update</p>	<p><b>Internal Audit</b> As outlined in the Internal Audit Operational Plan</p> <p>Quality Assurance &amp; Improvement Programme</p> <p><b>External Audit</b> Audit Wales Nationally Hosted IT Systems Report</p> <p>Audit Wales Management Letter</p>	<p>NWSSP Governance Matters</p> <p>NWSSP Tracking of Audit Recommendations</p> <p>NWSSP Corporate Risk Register</p>	<p>NWSSP Integrated Medium Term Plan</p>
<p><b>Q4 2026/27</b> <b>Tuesday 09 February 2027</b> <b>By Microsoft Teams</b></p>	<p>Minutes &amp; Matters Arising</p> <p>External Audit Position Statement</p> <p>NWSSP Internal Audit Progress Report</p> <p>NWSSP Counter Fraud Position Statement</p> <p>NWSSP Update</p>	<p><b>Internal Audit</b> As outlined in the Internal Audit Operational Plan</p> <p><b>External Audit</b> Audit Wales Office Proposed Audit Work</p>	<p>NWSSP Governance Matters</p> <p>NWSSP Tracking of Audit Recommendations</p> <p>NWSSP Corporate Risk Register</p>	<p>Annual pre-meet between Audit Committee Chair, Independent Members, Internal and External Auditors and Local Counter Fraud</p>