



NWSSP Audit Committee

30 June 2020, 14:00 to 16:30
By Microsoft Teams



Agenda

1.	STANDARD BUSINESS	
1.1.	Welcome & Opening Remarks (Verbal)	Chair
1.2.	Apologies (Verbal)	Chair
1.3.	Declarations of Interest (Verbal)	Chair
1.4.	Minutes of Meeting Held on 28 April 2020	Chair
	 DRAFT Minutes of Audit Cttee Part A 28.04.2020.pdf (10 pages)	
1.5.	Matters Arising - Chair	Chair
	 Matters Arising.pdf (1 pages)	
2.	Governance and Assurance Matters During COVID-19 Pandemic	
2.1.	Update on NWSSP COVID-19 Matters	Verbal Andrew Butler
2.1.1.	COVID-19 Related Expenditure Incurred - NHS Wales	Discussion Linsay Payne/Andrew Butler
	 Appendix 1 COVID19 Advance payment checklist.pdf (1 pages)	
	 Appendix 2 COVID 19 All Wales purchase log.pdf (14 pages)	
	 COVID-19 Expenditure & Governance Arrangements June 2020.pdf (5 pages)	
2.1.2.	COVID-19 Risk Register	Discussion Peter Stephenson
	 COVID-19 Risk Register 20200616.pdf (1 pages)	
3.	GOVERNANCE, ASSURANCE AND RISK	
3.1.	Tracking of Audit Recommendations	Decision Roxann Davies
	 Tracking of Audit Recommendations.pdf (2 pages)	

	Appendix A - Summary of Latest Reviews by Service Area.pdf	(1 pages)
	Appendix B - Recommendations for Committee's Attention.pdf	(1 pages)

3.2. Corporate Risk Register

Discussion
Peter Stephenson

	Corporate Risk Register AC June 20.pdf	(2 pages)
	Corporate Risk Register 20200619.pdf	(1 pages)



3.3. Assurance Mapping

Discussion
Peter Stephenson

	Assurance Mapping.pdf	(1 pages)
	Assurance Mapping June 20.pptx	(21 pages)

3.4. Annual Governance Statement 2019-20

Decision
Peter Stephenson

	Cover FINAL Annual Governance Statement 2019-20.pdf	(2 pages)
	FINAL Annual Governance Statement 2019-20.pdf	(37 pages)

3.5. Audit Committee Effectiveness Survey (ACES)


Discussion
Roxann Davies

	Audit Committee Effectiveness Survey.pdf	(4 pages)
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4. INTERNAL AUDIT

4.1. Internal Audit Position Statement

Information
James Quance

	NWSSP Internal Audit Progress Report June 2020.pdf	(4 pages)
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4.2. Payroll Services Internal Audit Report 2019-20

Discussion
James Quance

	NWSSP-1920-02 Payroll Services Report.pdf	(25 pages)
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4.3. Budgetary Control Internal Audit Report 2019-20

Discussion
James Quance

	NWSSP-1920-11 Budgetary Control Financial Reporting Internal Audit Report.pdf	(16 pages)
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4.4. Draft Internal Audit Operational Plan 2020-21

Decision
James Quance

	NWSSP Operational Plan 202021 Draft1 May 2020.pdf	(18 pages)
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4.5. Quality Assurance and Improvement Plan (QAIP)

Discussion
Simon Cookson



QAIP 2019-20 report final.pdf

(25 pages)

5. EXTERNAL AUDIT

5.1. Audit Wales Position Statement

For Committee information only - AGW wrote to all Chief Executives on 30 April 2020 providing an update on the Audit programme

Discussion
Gillian Gillett



Audit Wales Position Statement.pdf

(8 pages)

5.2.

Information
Gillian Gillett



AGW Letter to Chief Executives.pdf

(5 pages)

6. COUNTER FRAUD

6.1. Counter Fraud Position Statement

Information
Craig Greenstock



Counter Fraud Position Statement - May 2020.pdf

(8 pages)

6.2. Counter Fraud Annual Report 2019-20

Information
Craig Greenstock



NWSSP Counter Fraud Annual Report 2019-20.pdf

(17 pages)

6.3. Counter Fraud Self-Review Submission Tool

Discussion
Craig Greenstock



Counter Fraud Self-Review Tool 2019-20.pdf

(10 pages)

6.4. Counter Fraud Work Plan 2020-21

Decision
Craig Greenstock



Counter Fraud Workplan 2020-21 (NWSSP).pdf

(16 pages)

6.5. Counter Fraud - Items For Information

Information
Craig Greenstock



NHS Counter Fraud Managers Group - Fraud & Security Alerts.pdf

(10 pages)



Thematic Assessment Fraud threats to the NHS from Covid 19 15.5.2020.pdf

(16 pages)



Updated Fraud threats to the NHS from Covid19 4.6.2020.pdf

(9 pages)



Fraud_in_Emergency_Management_and_Recovery_10Feb.pdf

(28 pages)

7. FOR INFORMATION

7.1. Review of Shared Services Partnership Committee Standing Orders (Approved 04/06/2020)

Information




Review of SSPC Standing Orders 2020.pdf

(4 pages)



FINAL Standing Orders for Operation of SSPC Approved VTB 04062020.pdf

(105 pages)

7.2.	Audit Committee Forward Plan	Information
	<div><div></div><div>Audit Committee Forward Plan.pdf</div><div>(3 pages)</div></div>	
8.	ANY OTHER BUSINESS (Prior Approval Only)	
8.1.	Meeting Review (Verbal)	Chair
9.	DATE OF NEXT MEETING Tuesday, 20 October 2020 from 14:00-16:30, NWSSP HQ, Boardroom, Unit 4-5 Charnwood Court, Heol Billingsley, Parc Nantgarw, CF15 7QZ or by Skype, as appropriate	



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

MINUTES OF MEETING HELD TUESDAY 28 APRIL 2020

14:00 – 16:00

BOARDROOM, NWSSP HQ, NANTGARW

Part A - Public

ATTENDANCE	DESIGNATION	
INDEPENDENT MEMBERS:		
Martin Veale (Chair)	Chair & Independent Member	
Gareth Jones (GJ)	Independent Member	
Janet Pickles (JP)	Independent Member	
ATTENDANCE	DESIGNATION	ORGANISATION
ATTENDEES:		
Neil Frow (NF)	Managing Director	NWSSP
Margaret Foster (MF)	NWSSP Chair	NWSSP
Andy Butler (AB)	Director of Finance & Corporate Services	NWSSP
Peter Stephenson (PS)	Head of Finance & Business Improvement	NWSSP
Roxann Davies (RD)	Corporate Services Manager	NWSSP
Simon Cookson (SC)	Director of Audit & Assurance	NWSSP
James Quance (JQ)	Head of Internal Audit	NWSSP
Gareth Price (GP)	Personal Assistant	NWSSP
Lauren Fear (LF)	Director of Corporate Governance	Velindre
Mark Osland (MO)	Director of Finance	Velindre
Gillian Gillett (GG)	Audit Representative	Wales Audit Office
Ann-Marie Harkin (AH)	Audit Manager	Wales Audit Office

Item		Action
1. STANDARD BUSINESS		
1.1	Welcome and Opening Remarks The Chair welcomed Committee members to the April 2020 Audit Committee meeting and thanked attendees for joining remotely, in light of the current circumstances.	
1.2	Apologies Apologies were received from: <ul style="list-style-type: none"> Steve Ham, Chief Executive, Velindre University NHS Trust Craig Greenstock, Local Counter Fraud Specialist, Cardiff and Vale University Health Board 	

Item		Action
1.3	Declarations of Interest No declarations were received.	
1.4	Minutes of Meeting held on 21 January 2020 Sophie Corbett was named as an attendee in the previous minutes which was incorrect. However, the information within the minutes of the meeting (held on the 21 st January 2020) were AGREED as a true and accurate record of the meeting, subject to the minor amendment being made prior to publishing on the website.	RD
1.5	Matters Arising from Meeting on 21 January 2020 It was noted that all Matters Arising were completed.	
2. GOVERNANCE AND ASSURANCE MATTERS DURING COVID 19 PANDEMIC		
2.0	COVID-19 Items for Information and Assurance The Committee received a number of items for information and assurance, as shared with the NHS Wales Board Secretaries to highlight the importance of maintaining effective governance arrangements in difficult times, namely: <ul style="list-style-type: none"> • Letter from Richard Bevan (ABUHB) to Dr Andrew Goodall regarding proposals from NHS Wales Board Secretaries and Director of Corporate Governance for COVID-19, dated 18032020; • Response to Letter from NHS Wales Board Secretaries and Director of Corporate Governance for COVID-19, dated 26032020; and • Letter from Dr Andrew Goodall to Chief Executives and Accountable regarding COVID-19 Decision Making Financial Guidance, dated 30032020, with attached Financial Guidance. RD agreed to share a further document 'Discharging Board and Committee Responsibilities' from Welsh Government, with the Independent Members, following the meeting.	RD
2.1	Verbal Update on NWSSP COVID-19 Matters The Committee received a comprehensive verbal update from NWSSP Managing Director and NWSSP Director of Finance and Corporate Services in relation to the handling of COVID-19 matters and the impact on the organisation. They provided insight and highlighted the importance of the challenging and complex work being undertaken by NWSSP staff across the board, ranging from Procurement going above and	

Item		Action
	<p>beyond to source, acquire and deliver PPE for frontline care, Informatics migrating 1500 staff to Microsoft Office365 and delivery of our business critical services to ensure NHS Wales staff are recruited and paid, as well as suppliers, contractors, GPs and opticians.</p> <p>NWSSP identified critical business services in the first instance, as being Accounts Payable, Procurement, Payroll and Primary Care Services. The SMT recognised the importance of providing transactional, administrative and office based staff with the equipment needed to effectively work from home as a matter of urgency, in line with Government guidance. Buildings management and the safeguarding of staff has taken high precedence with implementing various controls at sites to comply with social distancing measures and reduce the risks arising.</p> <p>The Committee formally noted and recognised how helpful and flexible the Velindre Trust Board have been in adapting to the exceptional circumstances and turning around NWSSP requests rapidly, in order to assist in obtaining vital equipment.</p>	
2.2	<p>COVID-19 Expenditure and Governance Arrangements</p> <p>The Committee received an extraordinary report in relation to NWSSP financial expenditure that highlighted the changes to governance arrangements, as a result of COVID-19, including the changes made to the delegated limits for urgent COVID-19 expenditure and the establishment of a Finance and Governance Committee to monitor the overarching contracts and ensure due diligence for robust and complex arrangements, chaired by the Director of Audit and Assurance Services.</p> <p>Further, the NWSSP COVID-19 advance payment log for purchases and checklist was tabled at the Committee, which included a detailed breakdown of updates on goods received, to include planned delivery schedules, as informed by Procurement.</p>	
3. EXTERNAL AUDIT		
3.1	<p>Audit Wales Position Statement</p> <p>GG presented the Audit Wales Position Statement and set out an update on current and planned audit work, together with the Auditor General's planned programme of topical publications, related studies, good practice, and national events that may be of interest to the Committee, which would be held remotely in the current circumstances.</p>	

Item		Action
	<p>GG reported that whilst the majority of planned audit work for NWSSP was complete before COVID-19, there was a need for the Nationally Hosted NHS IT Systems and Management Letter audits to be rescheduled, to take place later in 2020. There were no significant issues of concern to report to the Committee.</p> <p>In light of the COVID-19 pandemic, planned events had been deferred. They were in the process of exploring how to continue to deliver good practice events remotely, utilising technology to keep the Committee informed of progress.</p>	
4. INTERNAL AUDIT		
4.1	<p>Internal Audit Position Statement</p> <p>JQ presented the Internal Audit Position Statement. The purpose of the report was to highlight progress of the 2019/20 Internal Audit Plan to the Committee, together with an overview of other activity undertaken since the previous meeting.</p> <p>JQ stated that good progress had been made against the Work Plan and this was summarised at Appendix A. However, JQ reported that there would be an anticipated delay in finalising audits due to the current challenges faced in NWSSP, surrounding COVID-19.</p>	
4.2	<p>Primary Care Services Contractor Payments Internal Audit Report</p> <p>JQ introduced the Contractor Payments Internal Audit Report and presented the findings to the Committee, which highlighted achievement of substantial assurance, that the arrangements in place for the processing of timely and accurate payments to primary care contractors were robust.</p> <p>The audit undertaken did not identify any issues that would be classified as a weakness in the system control or design for Contractor Payments and areas of good practice were summarised relating to medical, dental, ophthalmic and pharmacy.</p>	
4.3	<p>Stores (IP5) Internal Audit Report</p> <p>JQ introduced the Stores Internal Audit Report and presented the findings to the Committee, which highlighted achievement of substantial assurance around the continual supply of stock post-Brexit and reviewed the planned arrangements for storing stock at Imperial Park 5, Newport.</p> <p>The audit undertaken did not identify any issues that would be classified as a weakness in the system control or design for Stores</p>	

Item		Action
	(IP5) and highlighted that the system of internal control to manage the risks associated with local processes were effective and adequate.	
4.4	<p>Contact Centres Internal Audit Advisory Review JQ introduced the Contact Centres Advisory Review and stated that whilst the assignment is not allocated an assurance rating, advice and recommendations have been provided to facilitate change and improvement.</p> <p>The findings highlighted 3 recommendations for action, relating to continuous improvement, learning from each other/externally and centralisation of the divisional contact centres.</p>	
4.5	<p>Business Case Scrutiny Internal Audit Report JQ introduced the Internal Audit Report and presented the findings to the Committee, which highlighted achievement of reasonable assurance, with two medium priority recommendations for action.</p> <p>The findings highlighted that feedback could be used more effectively to inform of decisions and lessons learned, business case ideas could be shared via an appropriate feedback loop, reviewing the scrutiny process to strengthen the controls.</p>	
4.6	<p>Cyber Security Internal Audit Report JQ introduced the Cyber Security Internal Audit Report and presented the findings to the Committee, which highlighted achievement of reasonable assurance, with five recommendations for action (1 high and 4 medium priority). The high priority recommendation, related to staff awareness.</p> <p>The audit sought to provide assurance that appropriate cyber security measures were in place within NWSSP, in order to protect organisational systems and its data. The findings highlighted 22 areas of good practice, as summarised in the report.</p>	
4.7	<p>Staff Expenses Internal Audit Report JQ introduced the Staff Expenses Internal Audit Report and presented the findings to the Committee, which highlighted achievement of reasonable assurance, with one high, two medium and one low priority recommendations for action.</p> <p>The audit sought to provide assurance that staff expenses claims are compliant with the staff expenses policy. The findings made recommendations as to approver access, compliance with policies and procedures, travel bureau expenditure and fuel cards.</p>	

Item		Action
4.8	<p>Purchase to Pay (P2P) Accounts Payable Internal Audit Report</p> <p>JQ introduced the Purchase to Pay, Accounts Payable Internal Audit Report and presented the findings to the Committee, which highlighted achievement of reasonable assurance, with five medium priority recommendations for action.</p> <p>The audit sought to provide assurance that the purchase to pay process had adequate controls in place for effective operation and management of the accounts payable function for NHS Wales. The findings made recommendations to: Approver access, compliance with policies and procedures, travel bureau expenditure and fuel cards.</p>	
4.9	<p>Head of Internal Audit Opinion and Annual Report 2019-20</p> <p>The Committee received the Head of Internal Audit Opinion and Annual Report 2019-20, as presented by JQ, which awarded an overall opinion of reasonable assurance, together with summarised results of the internal audit work performed during the year. The report included a summary of audit performance in comparison to the plan and an assessment of compliance with the Public Sector Internal Audit Standards (PSIAS).</p> <p>JQ summarised that 20 internal audit reviews were undertaken during the year, of which; 8 achieved substantial assurance, 10 achieved reasonable assurance and 2 were categorised as advisory reports, with assurance being not applicable. There had been no limited assurance reports generated during the financial year, it was advised that where no assurance opinion was awarded, this was by design, due to an advisory or investigative piece of work and the plan was informed on a risk basis.</p> <p>The Committee was pleased to note that where no assurance opinion was awarded, this was by design, due to an advisory or investigative piece of work and the plan was informed on a risk basis.</p> <p>JQ expressed his thanks to the Corporate Team for helping with the delicate balance of closing this year's audits out and providing support to audit colleagues.</p>	
4.10	<p>Internal Audit Planning Paper 2020-21</p> <p>JQ presented the Internal Audit Planning Paper for 2020-21, which set out the steps taken by Audit and Assurance Services in the present time, to support NHS Wales as it deals with COVID-19.</p>	

Item		Action
	<p>Highlighted actions being taken included:</p> <ol style="list-style-type: none"> 1. Ensuring Internal Audit are in a position to provide Head of Internal Audit Annual Opinions for 2019/20, taking into account the significant operational pressures that organisations are under and progressing where possible whilst working remotely; 2. Continuing to provide advice to organisations on maintaining appropriate governance and financial controls, whilst ensuring that front line services receive the staff and equipment they need. <p>Limited internal audit work would be undertaken as NHS Wales deals with COVID-19, over coming months. It is not anticipated that Internal Audit would provide a full programme of assurance until the second quarter of 2020/21, at the earliest.</p> <p>It was agreed that the Committee would approve final sign-off at the June 2020 meeting.</p> <p>Chair thanked JQ for preparing the helpful paper, which set out the context of the actions being taken by Audit to support the wider NHS Wales at challenging this time.</p>	
5. GOVERNANCE, ASSURANCE AND RISK		
5.1	<p>Draft Annual Governance Statement 2019-20</p> <p>PS presented the draft Annual Governance Statement for 2019-20 and noted that it paints a positive picture overall, with nothing contentious to report to the Committee. The document was currently in draft format and would be brought back in June for final approval. For assurance, the SMT had approved the AGS in its draft format.</p> <p>PS summarised that the role of the SMT had expanded during the pandemic creating a Planning and Response Group and that the membership had risen, to include representation from Trade Unions and Communications. Attendance levels at the Partnership Committee had been challenging, complaints received had increased, although this was an area that the SMT were receiving regularly updates in relation to and it was pleasing to report that the sustainability figures had continued to improve in terms of our carbon footprint.</p>	

Item		Action
	<p>The AGS would be and brought to the June meeting, for approval. PS requested all feedback be sent directly to himself, at the earliest convenience.</p>	
<p>5.2</p>	<p>Corporate Risk Register</p> <p>PS introduced the Corporate Risk Register and confirmed that the Register was presented at each meeting to the Shared Services Partnership Committee (SSPC), Audit Committee and Formal Senior Management Team, on a monthly basis. PS advised that there were four existing red risks, summarised as follows:</p> <ul style="list-style-type: none"> • The costs of responding to COVID-19 cannot be contained within available funding; • Threat to the supplies of medical consumables and equipment; • The Northern Ireland model procured to replace the NHAIS system fails to deliver the anticipated benefits within required timescales impacting the ability to pay GPs; and • NHS Digital are withdrawing the Ophthalmics Payment service from the end of March 2020. <p>The report also highlighted six amber risks, three yellow risks and one green risk, in the Risks for Action section of the Register. There remained one yellow risk in the Risks for Monitoring section of the Register.</p> <p>PS informed the Committee that one new risk had been added to the Register recently, which related to an increased fire risk with a consequence for protection of buildings at Alder House, Brecon House and Matrix House due to a lack of compartmentation in the roof space. PS stated that none of these buildings were directly owned by NWSSP and we had written to the respective landlords with copies of the Fire Stopping Survey Report. At the time of writing, not all responses had been received, but those that had indicated that the landlords were unwilling to undertake this work. Outstanding responses were being chased and the issue would be reviewed again by the SMT, once these were received.</p>	
<p>5.3</p>	<p>Risk Management Protocol</p> <p>PS presented the updated Risk Management Protocol for the Committee's attention. The Protocol required bi-annual approval by the Committee and was last approved at the June 2018 meeting. There were no significant changes to the document since that time. This document was also re-approved by the NWSSP SMT at its January 2020 meeting.</p>	

Item		Action
	The Committee were content to approve the Risk Management Protocol.	
5.4	<p>Risk Appetite Statement</p> <p>PS presented the updated Risk Appetite Statement for the Committee's attention. The Protocol required annual approval by the Committee and was last approved at the October 2018 meeting. There were no significant changes to the document since that time. This document was also re-approved by the NWSSP SMT at its January 2020 meeting.</p> <p>The Committee were content to approve the Risk Appetite Statement.</p>	
5.5	<p>Tracking of Audit Recommendations</p> <p>RD advised that NWSSP had not received any Internal Audit Reports with limited or no assurance rating and was pleased to report the position of 196 recommendations captured in the Tracker, of which 194 were implemented, one was not yet due and one had proposed a revised deadline of 31/03/2021, for Committee approval, which was detailed at Appendix B.</p> <p>The Committee were content to approve the revised deadline proposed.</p> <p>RD confirmed that NWSSP Senior Management Team receive a monthly breakdown of not yet implemented recommendations and that the tracker was due to be updated following the Audit Committee meeting with the finalised Internal Audit Reports within this agenda.</p>	
6. ITEMS FOR INFORMATION		
6.1-6.3	<p>Items For Information</p> <p>The following items were received for Committee information only:</p> <ul style="list-style-type: none"> • Audit Committee Forward Plan 2020-21; • Audit Committee Effectiveness Action Plan; and • NWSSP Integrated Medium Term Plan Summary 2020-23. 	
7. ANY OTHER BUSINESS		
7.1	<p>Any Other Business</p> <p>No further items were raised for discussion during the meeting.</p>	

7.2	Meeting Review The Chair conducted a review of effectiveness of the meeting and the observations of Committee Members were very positive.	
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DATE OF NEXT MEETING:
Tuesday, 20 October 2020 from 14:00-16:30
NWSSP Boardroom HQ, Charnwood Court, Nantgarw / By Teams (As appropriate)

Actions arising from the meeting held on 30 April 2020			
Item	Responsibility	Description	Status
1.4	RD	Minutes of Meeting held on 21 January 2020 <ul style="list-style-type: none"> To amend the minutes to reflect that Sophie Corbett, Audit Manager, was not in attendance at the last meeting. 	Complete
2.0	RD	COVID-19 Items for Information and Assurance <ul style="list-style-type: none"> Circulate a copy of the document 'Discharging Board and Committee Responsibilities' from Welsh Government, to the Independent Members. 	Complete

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NWSSP ALL WALES COVID PURCHASES TO 17TH JUNE 2020

REQ NO	SUPPLIER	ITEM	QUANTITY ORDERED	PRICE EX VAT	TOTAL EX VAT	TOTAL INCL VAT	CAPITAL	REVENUE	NEIL/ CHAIR APPROVAL PO TOTAL
800121705	O&M HALYARD UK LTD	PURPLE NITRILE-XTRA GLOVE SMALL CODE 50601M (CASE OF 10X50) PA4805	108	£30.00	£3,240.00	£3,888.00		£3,888.00	16,152.00
		PURPLE NITRILE-XTRA GLOVE MEDIUM CODE 50602M (CASE OF 10X50) PA4805	108	£30.00	£3,240.00	£3,888.00		£3,888.00	
		PURPLE NITRILE-XTRA GLOVE LARGE CODE 50603M (CASE OF 10X50) PA4805	108	£30.00	£3,240.00	£3,888.00		£3,888.00	
		PURPLE NITRILE-XTRA GLOVE EXTRA LARGE CODE 50604M (CASE OF 10X50) PA4805	108	£30.00	£3,240.00	£3,888.00		£3,888.00	
		PURPLE NITRILE-XTRA GLOVE EXTRA LARGE CODE 50604M (CASE OF 10X50) PA4805	1	£500.00	£500.00	£600.00		£600.00	
	ALEXANDRA PLC	NU209 1=1BOX NU209 OVERSLEEVES BLUE, SIZE R (EACH) (NU209BL-R)	500	1.79	895.00	1,074.00		1,074.00	1,074.00
	ALEXANDRA PLC	NU209 1=1BOX NU209 OVERSLEEVES BLUE, SIZE R (EACH) (NU209BL-R)	500	1.79	895.00	1,074.00		1,074.00	1,074.00
	ALEXANDRA PLC	NU209 1=1BOX NU209 OVERSLEEVES BLUE, SIZE R (EACH) (NU209BL-R)	500	1.79	895.00	1,074.00		1,074.00	1,074.00
	ALEXANDRA PLC	NU209 1=1BOX NU209 OVERSLEEVES BLUE, SIZE R (EACH) (NU209BL-R)	500	1.79	895.00	1,074.00		1,074.00	1,074.00
800124448	PHILIPS ELECTRONICS UK LTD	TRILOGY EVO	70	3,978.00	278,460.00	334,152.00	334,152.00		334,152.00
800124489	BREAS MEDICAL LTD	VIVO 55 WITH DISPOSABLE CIRCUIT	200	4,000.00	800,000.00	960,000.00	960,000.00		1,768,816.80
		PATIENT CIRCUIT DUAL LIMB WITH ACTIVE EXHALATION VALVE (DIS)	1,000	12.10	12,100.00	14,520.00		14,520.00	
		CO2 AIRWAY ADAPTOR VIVO 50 & 60	200	413.00	82,600.00	99,120.00	99,120.00		
		VIVO 55/65 CO2 SENSOR	200	1,870.00	374,000.00	448,800.00	448,800.00		
		NIPPY4 SpO2 MODULE CABLE	200	484.00	96,800.00	116,160.00	116,160.00		
		VIVO 55/65 NIPPY 4 FINGER CLIP ADULT	200	196.00	39,200.00	47,040.00	47,040.00		
		VIVO 55/65 MULTISITE SENSOR	200	196.00	39,200.00	47,040.00	47,040.00		
		OXYGEN ADAPTOR LOW PRESSURE VIVO 50 & 60	200	15.40	3,080.00	3,696.00	3,696.00		
		VIVO 55/65 FIO2 SENSOR	200	106.00	21,200.00	25,440.00	25,440.00		
		T-PIECE FOR OXYGEN SENSOR VIVO 50 & 60	200	6.00	1,200.00	1,440.00	1,440.00		
		DATA MONITORING SOFTWARE VIVO 50 & 60	1	469.00	469.00	562.80		562.80	
		MEMORY CARD VIVO 30, 40, 50 & 60	200	18.70	3,740.00	4,488.00	4,488.00		
800124628	ROCIALLE (GUARDIAN)	WASHROOM GOWN - LARGE	80	51.09	4,087.20	4,904.64		4,904.64	9,999.36
		WASHROOM GOWN - XL	80	53.07	4,245.60	5,094.72		5,094.72	
800124663	ROCIALLE (GUARDIAN)	THUMB LOOP GOWNS - XL	100	25.25	2,525.00	3,030.00		3,030.00	55,230.00
		THUMB LOOP GOWNS - LARGE	1,500	29.00	43,500.00	52,200.00		52,200.00	
800124743	BECTON DICKINSON (CME) UK LTD	CME T34 Syringe Pump Set	1,000	900.00	900,000.00	1,080,000.00		1,080,000.00	1,224,252.00
		Kit Lockbox T34 30ml c/w 2 Key	1,000	79.00	79,000.00	94,800.00		94,800.00	
		Washable T34 Carry Pouch	1,000	-	-	-	-	-	
		Syringe Set Clear length 100cm	500	26.39	13,195.00	15,834.00		15,834.00	
		SAFTINTIMA 24G DEHP FREE	400	70.00	28,000.00	33,600.00		33,600.00	
		Carriage	1	15.00	15.00	18.00		18.00	
800124752	PHILIPS ELECTRONICS UK LTD	PHILIPS MAINSTREAM etCO2 SENSOR	70	1,295.00	90,650.00	108,780.00	108,780.00		114,601.20
		PHILIPS CO2 SINGLE-PATIENT USE ADULT AIRWAY ADAPTER	70	69.30	4,851.00	5,821.20		5,821.20	
800124786	PHILIPS HEALTHCARE	DISP 22MM ADULT NON-HTD PASSIVE, 10 PK	70	105.54	7,387.80	8,865.36		8,865.36	17,048.64
		CABLE, USB TO CO2 MONITOR	70	97.42	6,819.40	8,183.28	8,183.28		
		Guardian Medium Reinforced SMS Gown - Product Code 11.34.01	25	54.07	1,351.75	1,622.10		1,622.10	
		Guardian Large Reinforced SMS Gown - Product Code 11.34.02	450	54.97	24,736.50	29,683.80		29,683.80	
		Guardian X/Large Reinforced SMS Gown - Product Code 11.34.03	33	57.18	1,886.94	2,264.33		2,264.33	
		Guardian XX/Large Reinforced SMS Gown - Product Code 11.34.04	16	60.32	965.12	1,158.14		1,158.14	
		Guardian X/Large Long Reinforced SMS Gown - Product Code 11.34	47	64.00	3,008.00	3,609.60		3,609.60	
		Guardian XX/Large Long Reinforced SMS Gown - Product Code 11.34	9	64.03	576.27	691.52		691.52	

800124863	GUARDIAN	Guardian Large breathable Impervious Gown - Product Code 11.60.1	13	75.93	987.09	1,184.51		1,184.51	78,554.84
		Guardian XX/ Large breathable Impervious Gown - Product Code 11.60.2	45	85.43	3,844.35	4,613.22		4,613.22	
		Guardian Large Long breathable Impervious Gown - Product Code 11.60.3	1	84.43	84.43	101.32		101.32	
		Guardian Medium reinforced SMS Gown - Product Code 61.34.01	20	56.47	1,129.40	1,355.28		1,355.28	
		Guardian Large reinforced SMS Gown - Product Code 61.34.02	104	57.68	5,998.72	7,198.46		7,198.46	
		Guardian X/ Large reinforced SMS Gown - Product Code 61.34.03	161	60.75	9,780.75	11,736.90		11,736.90	
		Large Washroom Gown - 51.60.01	150	51.09	7,663.50	9,196.20		9,196.20	
		X Large Washroom Gown - 51.60.02	65	53.07	3,449.55	4,139.46		4,139.46	
800125041	365 HEALTHCARE	Oversleeves Case 2000 - Product Code 2944	25	34.21	855.25	1,026.30		1,026.30	1,026.30
800125050	365 HEALTHCARE	VISOR, FACE, ANTI-FOG, FULL LENGTH - Product Code UN43150	2,800	26.94	75,432.00	90,518.40		90,518.40	90,518.40
800125084	AMBU (UK) LTD	AIRWAY SUPRAGLOTTIC PHARYNGEAL STANDARD CURVE (INFLATING CURVE)	1,300	12.10	15,730.00	18,876.00		18,876.00	201,598.80
		AIRWAY SUPRAGLOTTIC PHARYNGEAL STANDARD CURVE (INFLATING CURVE)	75	12.10	907.50	1,089.00		1,089.00	
		AIRWAY SUPRAGLOTTIC PHARYNGEAL STANDARD CURVE (INFLATING CURVE)	60	12.10	726.00	871.20		871.20	
		AIRWAY SUPRAGLOTTIC PHARYNGEAL STANDARD CURVE (INFLATING CURVE)	70	12.10	847.00	1,016.40		1,016.40	
		AIRWAY SUPRAGLOTTIC PHARYNGEAL REINFORCED (INFLATING CURVE)	70	39.50	2,765.00	3,318.00		3,318.00	
		AIRWAY SUPRAGLOTTIC PHARYNGEAL PREFORMED (INFLATING CURVE)	55	37.50	2,062.50	2,475.00		2,475.00	
		AIRWAY SUPRAGLOTTIC PHARYNGEAL STANDARD CURVE (INFLATING CURVE)	55	37.50	2,062.50	2,475.00		2,475.00	
		AIRWAY SUPRAGLOTTIC PHARYNGEAL REINFORCED (INFLATING CURVE)	45	39.50	1,777.50	2,133.00		2,133.00	
		AIRWAY SUPRAGLOTTIC PHARYNGEAL REINFORCED (INFLATING CURVE)	38	39.50	1,501.00	1,801.20		1,801.20	
		ASCOPE4 BRONCHO SLIM 3.8/1.2 (FOR USE WITH AMBU AVIEW)	66	895.00	59,070.00	70,884.00		70,884.00	
		ASCOPE4 BRONCHO REGULAR 5.0/2.2 (FOR USE WITH AMBU AVIEW)	60	895.00	53,700.00	64,440.00		64,440.00	
		ASCOPE4 BRONCHO LARGE 5.8/2.8 (FOR USE WITH AMBU AVIEW)	30	895.00	26,850.00	32,220.00		32,220.00	
800125101	GUARDIAN	MASK, FACE, SURGICAL, PLEATED, TIE ON, ANTI-FOG, TYPE IIR - Product Code 3508	1,667	150.00	250,050.00	300,060.00		300,060.00	300,060.00
800125108	RESPIRATORY PROTECTIVE ASSESSMENT	TSI PORTACOUNT 8040 RESPIRATOR FIT TESTER - CODE 8040-GB-GB	1	5,845.00	5,845.00	7,014.00	7,014.00		11,832.00
		FIT TEST PROB TOOL KIT FOR DISPOSABLE MASKS - CODE 8025-N95	1	145.00	145.00	174.00	174.00		
		TSI PARTICLE GENERATOR - CODE 88026	1	575.00	575.00	690.00	690.00		
		ONSITE TRAINING - CODE T/PORT/05	1	850.00	850.00	1,020.00	1,020.00		
		5 YEAR CALIBRATION REPAIR - EXTENDED WARRANTY - CODE B2B5	1	2,445.00	2,445.00	2,934.00	2,934.00		
800125143	PROACT MEDICAL LTD	ACCU-PRO PRESSURE INFUSOR WITH STOPCOCK 3-WAY 500ML DISPOSABLE PRESSURE INDICATOR BULB INFLATOR TRANSLUCENT	100	49.50	4,950.00	5,940.00		5,940.00	9,560.70
		ACCU-PRO PRESSURE INFUSOR WITH STOPCOCK 3-WAY 1000ML DISPOSABLE PRESSURE INDICATOR BULB INFLATOR TRANSLUCENT	45	54.45	2,450.25	2,940.30		2,940.30	
		ACCU-PRO PRESSURE INFUSOR WITH STOPCOCK 3-WAY 3000ML DISPOSABLE PRESSURE INDICATOR BULB INFLATOR TRANSLUCENT	5	113.40	567.00	680.40		680.40	
800125164	FLEXICARE MEDICAL LTD	FILTER, ELECTROSTATIC (HMEF), ADULT, WITH LUER LOCK SAMPLING PORT, STERILE	100	25.00	2,500.00	3,000.00		3,000.00	3,000.00
800125174	STRYKER UK LTD	SV2 - COVID - 19 BUILD quote NWSSP586	-	1,195.00	-	-		-	0.00
800125178	MINDRAY UK LTD	QUOTE 221173787 - 100 MONITORS PLUS ACCESSORIES FOR ABUHB	100	5,802.00	580,200.00	696,240.00	696,240.00		696,240.00
800125181	MINDRAY UK LTD	QUOTE 221173832- PURCHASE OF 60 VITAL SIGNS MONITORS PLUS ACCESSORIES FOR BCUHB	60	1,160.90	69,654.00	83,584.80		83,584.80	83,584.80
800125185	MINDRAY UK LTD	QUOTE 221173836 FOR THE PURCHASE OF 20 ECG MACHINES = ACCESSORIES FOR HDUHB	20	2,610.50	52,210.00	62,652.00		62,652.00	62,652.00
800125188	MINDRAY UK LTD	QUOTE 221173998--PURCHASE OF 176 OF MONITORS = ACCESSORIES FOR CVUHB	176	5,553.13	977,350.00	1,172,820.00	1,172,820.00		1,172,820.00
800125190	MINDRAY UK LTD	QUOTE 221173789 - 40 VITAL SIGNS MONITORS PLUS ACCESSORIES FOR ABUHB	40	1,170.07	46,802.80	56,163.36		56,163.36	56,163.36
800125191	MINDRAY UK LTD	QUOTE 221173876 - FOR THE PURCHASE OF 18 RECOVERY MONITORS FOR BCUHB	18	5,860.25	105,484.50	126,581.40	126,581.40		126,581.40
800125192	MINDRAY UK LTD	QUOTE 221173930- FOR THE PURCHASE OF 50 VITAL SIGNS MONITORS PLUS ACCESSORIES FOR HDUHB	50	1,160.90	58,045.00	69,654.00		69,654.00	69,654.00
800125193	MINDRAY UK LTD	QUOTE 221173833- FOR THE PURCHASE OF 5 ECG MACHINES PLUS ACCESSORIES FOR BCUHB	5	2,610.50	13,210.00	15,663.00		15,663.00	15,663.00

800125195	MINDRAY UK LTD	QUOTE 221173835 - FOR THE PURCHASE OF 80 MONITORS PLUS ACCESSORIES FOR HDUHB	80	6,190.88	495,270.00	594,324.00	594,324.00		594,324.00
800125196	MINDRAY UK LTD	QUOTE 221173834. FOR THE PURCHASE OF 20 MONITORS PLUS ACCESSORIES FOR PTHB	20	4,838.13	96,762.50	116,115.00	116,115.00		116,115.00
800125198	MINDRAY UK LTD	QUOTE 221173875 FOR THE PURCHASE OF 80 MONITORS PLUS ACCESSORIES FOR BCUHB	80	6,774.25	541,940.00	650,328.00	650,328.00		650,328.00
800125205	FOREIGN PAYMENTS	SleepAngel Express PneumaPure Filtered Reuseable Pillow Class 1 Medical Device	1,500	26.00	39,000.00	46,800.00		46,800.00	46,800.00
800125218	HOSPITAL METALCRAFT LTD	Stainless steel dressing trolley 2 removable shelves 450mm square - quote 001-00-2222905	10	182.74	1,827.40	£2,192.83		2,192.83	2,192.83
800125242	SIEMENS HEALTHCARE DIAGNOSTICS LTD	QUOTE. CPQ-148332 - FOR THE PURCHASE OF 13 ANALYSERS , CONSUMABLES REAGENTS AND ACCESORIES FOR ABMUHB	-	20,201.52	-	£0.00	£0.00		0.00
800125247	3M UNITED KINGDOM PLC	3M HP-gown reinforced XXL - Product Code 7698	12	61.62	739.44	887.33		887.33	
		3M HP-gown standard XL - Product Code 7693K	42	43.68	1,834.56	2,201.47		2,201.47	3,088.80
800125262	BECTON DICKINSON (UK) LTD	Q036474 - Alaris GH Plus Guardrails Syringe Pump	30	1,094.00	32,820.00	39,384.00		39,384.00	
		Q036474 - Alaris GH Plus Guardrails Syringe Pump	155	1,494.00	231,570.00	277,884.00		277,884.00	
		Q036474 - NEXUS ALARIS PLUS GP PUMP	-	1,494.00	-	-		-	317,268.00
		Q036474 - OPTION CORD POWER R/A GB MOULDED	-	1.00	-	-		-	
		Q036474- ALARIS PK PLUS SYRINGE PUMP	-	2,150.00	-	-		-	
800125276	FOREIGN PAYMENTS	SleepAngel Express PneumaPure Filtered Reuseable Pillow Class 1 Medical Device	3,000	24.30	72,900.00	87,480.00		87,480.00	87,480.00
800125293	WERFEN LTD	REF : GEM-9995 GEM Premier 4000	6	14,000.00	84,000.00	100,800.00	100,800.00		100,800.00
800125304	BARBER OF SHEFFIELD	Body Pouch Bags Roll - Product Code 00221B	10	69.95	699.50	839.40		839.40	839.40
800125309	GUARDIAN	Standing order for MASK, FACE, SURGICAL, PLEATED, TIE ON, ANTI-FOG, TYPE IIR, 1667 boxes to be delivered weekly (April-May) - Product Code 3503	11,669	150.00	1,750,350.00	2,100,420.00		2,100,420.00	2,100,420.00
800125311	GUARDIAN	Standing order for MASK, FACE, SURGICAL, PLEATED, TIE ON, ANTI-FOG, TYPE IIR, 1667 Boxes Delivered Weekly (June) Product Code 3503	6,668	120.00	800,160.00	960,192.00		960,192.00	960,192.00
800125324	HENLEYS MEDICAL SUPPLIES LTD	Thermometer Non Contact – TriTemp	1,000	175.00	175,000.00	210,000.00		210,000.00	210,000.00
800125328	SIEMENS HEALTHCARE DIAGNOSTICS LTD	QUOTE 148332 - RP500e BLOOD GAS ANALYSER ROW	-	8,000.00	-	-		-	
		QUOTE 148332 - UPS APC BACKUP CS 650VA 230V (EU)	-	200.00	-	-		-	
		QUOTE 148332 - MCART LAC 400 Test	-	279.43	-	-		-	
		QUOTE 148332 - AQC CTL	-	95.00	-	-		-	
		QUOTE 148332 - Luer Capillary	-	23.50	-	-		-	
		QUOTE 148332 - HI FLOW AIR FILTER	-	10.00	-	-		-	
		QUOTE 148332 - Wash/Waste Cart 4pk	-	95.00	-	-		-	
		QUOTE 148332 - Paper Printer Thermal	-	2.00	-	-		-	
800125337	MEDSTROM LTD	500 Corus General Ward Bed with Mattress @ Â£1,100 each	-	1,100.00	-	-		-	0.00
800125341	FRESENIUS KABI LTD	Reference: JP/DJ/AK/9650R- Agilia SP MC WIFI	361	400.00	144,400.00	173,280.00		173,280.00	
		REFJP/DJ/AK/9650R- Agilia VP MC WIFI	200	550.00	110,000.00	132,000.00		132,000.00	305,280.00
800125353	THERAPY EQUIPMENT LTD	URGENT COVID-19 NFO O2 DIAMOND F/METER & PROBE (10 OFF)	200	31.10	6,220.00	7,464.00		7,464.00	
		URGENT COVID-19 NFO AIR DIAMOND F/METER & PROBE (10 OFF)	140	31.10	4,354.00	5,224.80		5,224.80	
		URGENT COVID-19 PLUS CARRIAGE AND HANDLING	1	25.00	25.00	30.00		30.00	12,718.80
800125359	TIMESCO HEALTHCARE LTD	FINGER PULSE OXIMETER READER WITH LED DISPLAY POCKET HANDHELD	3,000	17.50	52,500.00	63,000.00		63,000.00	63,000.00
800125361	THE ROYAL MINT	Full Face Visors - Product Code TRMVISOR01	100,000	6.00	600,000.00	720,000.00		720,000.00	720,000.00
800125371	B BRAUN MEDICAL LTD	URGENT COVID-19 PERFUSER SPACE	690	1,000.00	690,000.00	828,000.00		828,000.00	
		URGENT COVID 19 INFUSOMAT SPACE	640	1,000.00	640,000.00	768,000.00		768,000.00	
		URGENT COVID-19. POLE CLAMP SP	1,330	-	-	-		-	1,596,000.00
		URGENT COVID-19. POWER SUPPLY SP UK III	1,330	-	-	-		-	
800125372	PHILIPS ELECTRONICS UK LTD	Quote ref 20158925 - DreamStation CPAP Pro, GB	170	156.00	26,520.00	31,824.00		31,824.00	31,824.00
		Quote Reference: 2018093624 Dell Precision 7540 CTO Base Laptop	9	2,343.78	21,094.02	25,312.82	25,312.82		

800125373	FUJIFILM UK LTD	Quote Reference: 2018093624 Dell Performance Dock WD19DC, 240W	9	266.97	2,402.73	2,883.28	2,883.28	83,996.78
		Quote Reference: 2018093624 Philips SpeechMike III Pro	9	222.60	2,003.40	2,404.08	2,404.08	
		Quote Reference: 2018093624 Wireless Mouse and Keyboard KM714	9	20.11	180.99	217.19	217.19	
		Quote Reference: 2018093624 Laptop/Docking Station Stand	9	61.01	549.09	658.91	658.91	
		Quote Reference: 2018093624 EIZO 6MP COLOR DIAGN. DISPLAY RX650	9	4,863.01	43,767.09	52,520.51	52,520.51	
800125374	FUJIFILM UK LTD	Quote Reference: 2020035134 EIZO 6MP COLOR DIAGN. DISPLAY RX650	5	4,863.01	24,315.05	29,178.06	29,178.06	46,664.88
		Quote Reference: 2020035134 Dell Precision 7540 CTO Base Laptop	5	2,343.78	11,718.90	14,062.68	14,062.68	
		Quote Reference: 2020035134 Dell Performance Dock WD19DC, 240W	5	266.97	1,334.85	1,601.82	1,601.82	
		Quote Reference: 2020035134 Philips SpeechMike III Pro	5	222.60	1,113.00	1,335.60	1,335.60	
		Quote Reference: 2020035134 Wireless Mouse and Keyboard KM714	5	20.11	100.55	120.66	120.66	
		Quote Reference: 2020035134 Laptop/Docking Station Stand	5	61.01	305.05	366.06	366.06	
800125401	ARJO UK LTD	Mattress – N4 Mattress assey reliant is2	-	1,265.50	-	-	-	0.00
800125402	ARJO UK LTD	Critical Care Bed – Enterprise 9000x	-	4,157.12	-	-	-	0.00
800125403	ARJO UK LTD	Critical Care Bed – Enterprise 9000x – 400 units	-	4,157.12	-	-	-	0.00
800125404	ARJO UK LTD	Critical Care Bed – Enterprise 9000x	-	4,157.12	-	-	-	0.00
800125405	DRIVE DEVILBLISS HEALTHCARE LTD	Caretek G420 Hospital Ward Bed	-	2,025.00	-	-	-	0.00
800125406	DRIVE DEVILBLISS HEALTHCARE LTD	Permaflex Plus Foam Mattress	500	148.95	74,475.00	89,370.00	89,370.00	89,370.00
800125411	SIEMENS HEALTHCARE DIAGNOSTICS LTD	CPQ-145029 - Paper Printer Thermal	84	2.00	168.00	201.60	201.60	112,787.56
		CPQ-145029 - HI FLOW AIR FILTER	7	10.00	70.00	84.00	84.00	
		CPQ-145029 - Wash/Waste Cart 4pk	91	95.00	8,645.00	10,374.00	10,374.00	
		CPQ-145029. - RP500e BLOOD GAS ANALYSER ROW	7	7,000.00	49,000.00	58,800.00	58,800.00	
		CPQ-145029. - UPS APC BACKUP CS 650VA 230V (EU)	7	200.00	1,400.00	1,680.00	1,680.00	
		CPQ-145029. - AQC CTL	91	95.00	8,645.00	10,374.00	10,374.00	
		CPQ-145029. - Luer Capillary	21	23.50	493.50	592.20	592.20	
		CPQ-145029. - MCART LAC 400 Test	91	279.43	25,428.13	30,513.76	30,513.76	
800125419	RESMED (UK) LTD	Quote ref 200282 AirSense 10 AutoSet [+CT90]	170	300.00	51,000.00	61,200.00	61,200.00	61,200.00
800125421	AGILE MEDICAL LTD	COMPACT RESUS TROLLEYS	170	1,448.00	246,160.00	295,392.00	295,392.00	295,392.00
800125424	TECHNICAL SERVICE CONSULTANTS LTD	Swab, in a tube, cotton tip, wooden stem, blue cap - Product Code TS/6-A250	2,000	28.23	56,460.00	67,752.00	67,752.00	67,752.00
800125443	BARBER OF SHEFFIELD	Body Pouch Bags Roll - Product Code 00221B	10	69.95	699.50	839.40	839.40	839.40
800125455	HAMILTON MEDICAL UK LTD	Transport ventilators, Mobile ICU ventilators Hamilton - T1, including starter kit and selected options as per quote M20103.	45	15,915.59	716,201.55	859,441.86	859,441.86	859,441.86
800125456	BLUE BOX MEDICAL LTD	PRESSURE INFUSOR WITH STOPCOCK 3-WAY 1000ML DISPOSABLE F	160	80.00	12,800.00	15,360.00	15,360.00	15,360.00
800125457	HAMILTON MEDICAL UK LTD	Intensive care ventilator. Hamilton C1. Hamilton C1 including starter kit and selected options.	-	11,859.09	-	-	-	0.00
800125470	PAPER HOUSE PLUS LTD	90 x 5 Star Flipchart Easel Grey Trim @ £44.95 ea. Ref: 296964	90	44.95	4,045.50	4,854.60	4,854.60	4,854.60
800125477	ARJO UK LTD	quote Q-15603 - PUMP GA NIMBUS UK	-	1,880.50	-	-	-	0.00
800125478	ARJO UK LTD	Q-15603- PUMP GA NIMBUS UK	-	1,880.50	-	-	-	0.00
800125483	CARDIAC SERVICES (UK)	LSU with Serres Canister LAE78003003	72	695.00	50,040.00	60,048.00	60,048.00	60,048.00
800125488	FUJIFILM UK LTD	Quote Reference: 2020035255 - EIZO 6MP COLOR DIAGN. DISPLAY RX650	10	4,863.01	48,630.10	58,356.12	58,356.12	99,510.72
		Quote Reference: 2020035255 - Dell Precision 7540 CTO Base Laptop	10	2,343.78	23,437.80	28,125.36	28,125.36	
		Quote Reference: 2020035255 - Dell Performance Dock WD19DC, 240W	10	266.97	2,669.70	3,203.64	3,203.64	
		Quote Reference: 2020035255 - Philips SpeechMike III Pro	10	222.60	2,226.00	2,671.20	2,671.20	

		Quote Reference: 2020035255 - Wireless Mouse and Keyboard KM714	10	20.11	201.10	241.32	241.32		
		Quote Reference: 2020035255 - Laptop/Docking Station Stand	10	61.01	610.10	732.12	732.12		
		Quote Reference: 2020035255 - EIZO - MX215	10	503.33	5,033.30	6,039.96	6,039.96		
		Quote Reference: 2020035255 - USB- VGA Adapter	10	11.75	117.50	141.00	141.00		
800125499	BCB INTERNATIONAL LTD	Hand Sanitiser Gel 50ml - Product Code CL901	10,000	1.40	14,000.00	16,800.00		16,800.00	
		Hand Sanitiser Gel 250ML - Product Code CL900	10,000	2.60	26,000.00	31,200.00		31,200.00	104,400.00
		Hand Sanitiser Gel 500ML - Product Code CL903	10,000	4.70	47,000.00	56,400.00		56,400.00	
800125510	BCB INTERNATIONAL LTD	Face shield - Product Code CL223	3,000	4.00	12,000.00	14,400.00		14,400.00	14,400.00
		URGENT COVID-19. Product number 15. HOIST -Sara Stedy	50	665.00	33,250.00	39,900.00		39,900.00	
800125525	ARJO UK LTD	URGENT COVID-19. Maxi move DPS & Scale (sling hoist)	21	3,537.70	74,291.70	89,150.04		89,150.04	133,010.04
		URGENT COVID-19. Carriage charge for above items	1	3,300.00	3,300.00	3,960.00		3,960.00	
800125527	MEDSPACE SOLUTIONS	URGENT COVID-19 ORDER 4 Hook Stainless Steel Drip stands with weighted bases.	2,000	173.32	346,640.00	415,968.00		415,968.00	415,968.00
800125543	MEDSTROM LTD	URGENT COVID-19 ORDER. 200 ITU BEDS. CRITICAL CARE BED.	200	1,850.00	370,000.00	444,000.00		444,000.00	444,000.00
800125549	VERATHON MEDICAL (UNITED KINGDOM) LTD	URGENT COVID-19. GS Core VB Lg Prem WS (includes 10" monitor & smart cable)	58	9,665.00	560,570.00	672,684.00	672,684.00		672,684.00
800125553	CARDIAC SERVICES (UK)	LSU with Serres Canister	134	773.00	103,582.00	124,298.40		124,298.40	124,298.40
800125577	J MARSTON ENGINEERS LTD	COVID-19 URGENT ORDER. PATHOLOGY TROLLEYS. MHCTF. CONC. TROLLEY FIXED TRAY/ ROLLER TOP, SEMI OBESE.	2	1,150.00	2,300.00	2,760.00		2,760.00	2,760.00
		R Series * PLUS Defibrillator AS PER QUOTATION 30772 V:1	6	6,624.00	39,744.00	47,692.80	47,692.80		
		POWER CORD, 240V/50HZ, UNITED KINGDOM AS PER QUOTATION 30772 V:1	-	-	-	-	-		
		Surepower Lithium Re-chargeable Battery AS PER QUOTATION 30772 V:1	-	-	-	-	-		
		2 YEAR EXTENDED WARRANTY AS PER QUOTATION 30772 V:1	-	-	-	-	-		
		Cable Assembly MFC-CPRD R SERIES MULTI-LANG AS PER QUOTATION 30772 V:1	-	-	-	-	-		
		One Step CPR AA GC Electrodes single - 2 year shelf life AS PER QUOTATION 30772 V:1	-	-	-	-	-		
		R SERIES DATA COMM II CARD AS PER QUOTATION 30772 V:1	-	-	-	-	-		
		ZOLL AED 3TM BLS SEMI AUTOMATIC DEFIBRILLATOR FOR LAY RESCUERS	14	1,154.00	16,156.00	19,387.20		19,387.20	
		AED 3 BATTERY PACK	14	56.43	790.02	948.02		948.02	
		ZOLL DEFIBRILLATOR DASHBOARD BASE MODULE AS PER QUOTATION 30772 V:1	6	325.00	1,950.00	2,340.00	2,340.00		
800125620	VYGON (UK) LTD	SURGEONS GOWN EX/LRGE STER/SMS - Product Code 432917	1,796	1.98	3,556.08	4,267.30		4,267.30	
		SURGEONS GOWN XXL X/LNG STER/S - Product Code 432918	119	2.04	242.76	291.31		291.31	6,946.49
		SURGEONS STERILE GOWN LRG SMS - Product Code 432916	1,005	1.98	1,989.90	2,387.88		2,387.88	
800125641	MEDSTROM LTD	Quote Reference: 4153-649 - Apollo 8 Dynamic mattress	200	1,500.00	300,000.00	360,000.00		360,000.00	360,000.00
		URGENT COVID-19 - Power Cord C7 End R.A. Female End UK	130	-	-	-	-		
		URGENT COVID-19 - Circuit Support Arm	130	-	-	-	-		
		URGENT COVID-19 - Bracket Mounting Arm	130	-	-	-	-		
		URGENT COVID-19 - Assy Idle Mask Storage Bracket	130	-	-	-	-		
		URGENT COVID-19 - Trilogy 202 Clinical Manual EN-INTL	130	-	-	-	-		
		URGENT COVID-19 - Trilogy 202 Ventilator International	130	5,183.33	673,832.90	808,599.48	808,599.48		
		URGENT COVID-19 - OBM 02 Fitting - NIST A-8 Assembly	130	19.50	2,535.00	3,042.00	3,042.00		
		URGENT COVID-19 - MHA Bs probe - NIST A8 FM, Cond Wht 2.5m	130	53.00	6,890.00	8,268.00	8,268.00		
		URGENT COVID-19 - SPRS 2 roll stand H-111cm, w baseplate	130	508.25	66,072.50	79,287.00	79,287.00		
		URGENT COVID-19 - Kit Cyl mount, 108mm 4.25in (SPRS-2)	130	233.25	30,322.50	36,387.00	36,387.00		
		URGENT COVID-19 - Detachable Battery pack (USA / INTL)	130	79.60	10,348.00	12,417.60	12,417.60		

800125655	RESMED (UK) LTD	LUMIS 150 ST-A [w/IVAPS] Quotation ref: 200313	45	1,950.00	87,750.00	105,300.00		105,300.00	105,300.00
800125659	PHILIPS HEALTHCARE	Disp, 22mm, Adult, Non-Htd Passive, 10pk	70	105.54	7,387.80	8,865.36		8,865.36	351,200.64
		Cable, USB to CO2 Monitor	70	97.42	6,819.40	8,183.28	8,183.28		
		Trilogy Evo Great Britain (As per Quotation Ref 20158518)	70	3,978.00	278,460.00	334,152.00	334,152.00		
800125671	HOWARD WRIGHT EUROPE LTD	URGENT COVID-19 - M9 Paediatric bed (quote 1666). Electric high-low function and 350mm-800mm height range	12	2,026.68	24,320.16	29,184.19		29,184.19	48,540.53
		URGENT COVID-19 - Mattress Prema Compact. 1900 x 860 x 160	12	302.48	3,629.76	4,355.71		4,355.71	
		URGENT COVID-19 - IV pole - 2 swivel hooks complete	12	64.86	778.32	933.98		933.98	
		URGENT COVID-19 - M9 Trauma Stretcher (4 sections) 3ED UK plug	3	3,500.00	10,500.00	12,600.00		12,600.00	
		URGENT COVID-19 - Mattress Prima Stretcher (non-slip) 100 x 700 x 200. 3 sided zip	3	196.91	590.73	708.88		708.88	
		URGENT COVID 19 - IV pole fold down M9 Stretcher	3	97.97	293.91	352.69		352.69	
		URGENT COVID-19 - O2 Cylinder Carrier. "A" size NZ and "C" AUS	3	112.52	337.56	405.07		405.07	
800125674	NHS SUPPLY CHAIN	Body bag PEVA Economy Adult - 104 x 214cm - 120KG Black	75	4.58	343.50	412.20		412.20	412.20
800125677	CANON MEDICAL SYSTEMS LTD	'Alpio I' Premium Ultrasound Scanner. Products as per Quote Ref; UL20200221	1	87,000.00	87,000.00	104,400.00	104,400.00		104,400.00
800125685	ARJO UK LTD	URGENT COVID-19 - LG50/C/EU/2 - Foil Packaging (Betsi Cadwalder stock)	-	2,392.20	-	-		-	0.00
		URGENT COVID-19 - LG50/C/EU/2 - Foil Packaging (Hywel Dda stock)	-	2,392.20	-	-		-	
		URGENT COVID-19 - LG50/C/EU/2 - Foil Packaging (Aneurin Bevin stock)	-	2,392.20	-	-		-	
		URGENT COVID-19 - Lifeguard Trm2 Mattress Assy (Betsi Cadwalder stock)	-	239.00	-	-		-	
		URGENT COVID-19 - Lifeguard TRM2 Mattress Assy (Hywel Dda stock)	-	239.00	-	-		-	
		URGENT COVID-19 - Lifeguard TRM2 Mattress Assy (Aneurin Bevan stock)	-	239.00	-	-		-	
			-	239.00	-	-		-	
800125697	GREATSTAR EUROPE LTD	FFP2 MASK WITH NO FILTER - Product Code T2006141	625	1,424.00	890,000.00	1,068,000.00		1,068,000.00	1,068,000.00
800125708	GUARDIAN	GOWN, RENINFORCED ZONES, SMS, NON-STERILE, LARGE - Product Code D002 Delivery in April	200,000	4.30	860,000.00	1,032,000.00		1,032,000.00	2,064,000.00
		GOWN, RENINFORCED ZONES, SMS, NON-STERILE, LARGE - Product Code D002 Delivery in May	200,000	4.30	860,000.00	1,032,000.00		1,032,000.00	
800125718	CARDIAC SERVICES (UK)	URGENT COVID-19 - LSU with Serres Cannister	50	695.00	34,750.00	41,700.00		41,700.00	41,700.00
800125725	MEDLINE INDUSTRIES LTD	Infrared Non-Touch Thermometer	135	70.00	9,450.00	11,340.00		11,340.00	11,340.00
		ANAE023 OFFER CMAC SYSTEMS S OFFICER ITEM 20 OF QUOTATION; 5100083346	8	3,702.28	29,618.24	35,541.89		35,541.89	
		C-MAS S IMAGER-ITEM 30 AS PER QUOTATION 500083346	8	2,651.43	21,211.44	25,453.73		25,453.73	
		8403X C-MAC CONNECTING CABLE ITEM 40 AS PER QUOTATION 5100083346	8	398.05	3,184.40	3,821.28		3,821.28	
		HOLDER FOR C-MAC IMAGER ITEM 50 AS PER QUOTATION 5100083346	8	196.09	1,568.72	1,882.46		1,882.46	
		IV-STAND FOR C-MAC MONITOR. ITEM 60 AS PER QUOTATION 5100083346	8	444.98	3,559.84	4,271.81		4,271.81	
		PROTECTION CAP, C-MAC VID LARYNG.8403xxx ITEM 70 AS PER QUOTATION 5100083346	8	68.72	549.76	659.71		659.71	
		CLAMP, VESA 75 Standard ITEM 80 AS PER QUOTATION 5100083346	8	278.00	2,224.00	2,668.80		2,668.80	
		UK MAINS PLUG AS ITEM 90 AS PER QUOTATION 5100083346	8	16.00	128.00	153.60		153.60	
		C-MAC S VIDEO LARYNGOSCOPE MAC #3 AS ITEM 100 (FREE OF CHARGE)AS PER QUOTATION 5100083346	8	-	-	-		-	
		CMAC S VIDEO LARYNGOSCOPE MAC #4 AS ITEM 110 (FREE OF CHARGE)AS PER QUOTATION 5100083346	8	-	-	-		-	
			8	-	-	-		-	
			8	-	-	-		-	
			8	-	-	-		-	

800125728	KARL STORZ ENDOSCOPY (UK) LTD	C-MAC S VIDEO LARYNGOSCOPE D-BLADE AS ITEM 120 (FREE OF CHARGE, ANAE025 OFFER)AS PER QUOTATION 5100083346	8	-	-	-	-	-	93,539.26
		C-MAC MONITOR FOR CMOS ENDOSCOPES ITEM 140 AS PER QUOTATION 5100083346	2	3,702.29	7,404.58	8,885.50		8,885.50	
		C-MAC PEDIATRIC IMAGER SET ITEM 150 AS PER QUOTATION 5100083346	2	2,848.36	5,696.72	6,836.06		6,836.06	
		CMAC CONNECTING CABLE ITEM 160 AS PER QUOTATION 5100083346	2	398.05	796.10	955.32		955.32	
		HOLDER FOR XMAC S IMAGER ITEM 170 AS PER QUOTATION 5100083346	2	196.09	392.18	470.62		470.62	
		IV-STAND FOR C-MAC MONITOR ITEM 180 AS PER QUOTATION 5100083346	2	444.98	889.96	1,067.95		1,067.95	
		PROTECTION CAP, C-MAC VID ITEM 190 AS PER QUOTATION 5100083346	2	68.72	137.44	164.93		164.93	
		CLAMP, VESA 75 STANDARD ITEM 200 AS PER QUOTATION 5100083346	2	278.00	556.00	667.20		667.20	
		UK MAINS PLUG BLACK ITEM 210 AS PER QUOTATION 5100083346	2	16.00	32.00	38.40		38.40	
		C-MAC S VIDEO LARYNGOSCOPE MILLER #0 ITEM 220 AS PER QUOTATION 5100083346	2	-	-	-		-	
800125733	ROCHE DIAGNOSTICS LTD	COAGUCHEK XS PATIENT TESTING METER	50	299.00	14,950.00	17,940.00		17,940.00	17,940.00
800125738	ALLSOPS CTF LTD	SLIT WHITE poly body-bag, 93"x37", thicker133mu, 30 per roll	1,500	2.99	4,485.00	5,382.00		5,382.00	5,382.00
		SLIT WHITE poly body-bag, 93"x37", thicker133mu, 30 per roll	3,000	2.99	8,970.00	10,764.00		10,764.00	10,764.00
		SLIT WHITE poly body-bag, 93"x37", thicker133mu, 30 per roll	3,000	2.99	8,970.00	10,764.00		10,764.00	10,764.00
800125741	ALMA FOAM CONVERTERS LTD	URGENT COVID-19 - OXH300 Oxford Help® set A	11	375.00	4,125.00	4,950.00		4,950.00	4,950.00
800125754	GH ZEAL LTD	URGENT COVID-19 - VisioFocus Thermometers (FWH 221)M8008/3.	150	75.00	11,250.00	13,500.00		13,500.00	13,500.00
800125763	CARDIAC SERVICES (UK)	LSU WITH SERRES CANISTERS As per quotation ref; G-SQ1000885_1	20	773.00	15,460.00	18,552.00		18,552.00	18,552.00
800125764	ARJO UK LTD	STANDARD DELIVERY	1	74.00	74.00	88.80		88.80	
		ENCORE SLING XL	1	233.70	233.70	280.44		280.44	
		FLITES DISPOSABLE SLINGS XXL	1	142.00	142.00	170.40		170.40	
		L 4 Point CLIP Standard Flites - 600lbs-Box of 10	3	142.00	426.00	511.20		511.20	
		LL 4 Point CLIP Standard Flites - 600lbs-Box of 10	1	142.00	142.00	170.40		170.40	
		M 4 Point CLIP Standard Flites - 600lbs-Box of 10	2	142.00	284.00	340.80		340.80	
		S 4 Point CLIP Standard Flites - 600lbs-Box of 10	1	142.00	142.00	170.40		170.40	
		SARA Plus Standing Sling - Large	1	233.70	233.70	280.44		280.44	
		SARA Plus Standing Sling - Small	1	233.70	233.70	280.44		280.44	
		SARA PLUS UK (2 BATTERY'S)	1	4,939.00	4,939.00	5,926.80		5,926.80	
		XL 4 Point CLIP Standard Flites - 600lbs-Box of 10	2	142.00	284.00	340.80		340.80	
800125819	BCB INTERNATIONAL LTD	Face shield - Product Code CL223	7,000	4.00	28,000.00	33,600.00		33,600.00	33,600.00
800125820	OXYLITRE LTD	URGENT COVID-19 ADDITIONAL CAPACITY EQUIPIMENT. Single O2 Flowmeter 0-15 Lpm with Colour Coded Moulded Body and BS Probe.	50	39.33	1,966.50	2,359.80		2,359.80	2,359.80
800125842	MEDSTROM LTD	Xpress - Electric	1,095	1,150.00	1,259,250.00	1,511,100.00		1,511,100.00	1,511,100.00
800125843	MEDSTROM LTD	Xpress - Electric	165	1,150.00	189,750.00	227,700.00		227,700.00	
		Eco Profiling Std Bed with Serene foam	1,300	1,150.00	1,495,000.00	1,794,000.00		1,794,000.00	2,132,100.00
		Signature 4 section bed	80	1,150.00	92,000.00	110,400.00		110,400.00	
800125844	MEDSTROM LTD	Proteus - 4 section electric Low bed	100	1,150.00	115,000.00	138,000.00		138,000.00	138,000.00
		Cor1000/2000 with E4000 foam	-	1,150.00	-	-		-	
800125850	PHILIPS RESPIRONICS UK	GBX400S15 DreamStation CPAP Pro, GB As per quotation 20158925	187	156.00	29,172.00	35,006.40		35,006.40	35,006.40
800125854	HILL-ROM LTD	HR Elite c2 Covid bed	1,048	1,551.00	1,625,448.00	1,950,537.60		1,950,537.60	1,950,537.60
800125864	BCB INTERNATIONAL LTD	Body Bag with Handles - BCB Code CS623	200	29.00	5,800.00	6,960.00		6,960.00	6,960.00
800125880	CARDINAL HEALTH UK 432 LTD	URGENT COVID-19 ORDER URGENT COVID-19 ADDITIONAL CAPACITY EQUIPMENT. 50 PUMPS, 50 BOXES OF SPIKE SETS, 50 BXES OF 3-IN-1'S.	50	350.00	17,500.00	21,000.00		21,000.00	28,972.80

		URGENT COVID-19. JOEY ENPLUS SPIKE SET	50	66.44	3,322.00	3,986.40		3,986.40	
		URGENT COVID-19. JOEY ENFIT ENPLUS 3-IN-1	50	66.44	3,322.00	3,986.40		3,986.40	
800125888	STERIS SOLUTIONS LTD	DISPOSABLE WATERPROOF GOWN WITH THUMB LOOPS, BLUE, ONE SIZE - Product Code M20289	-	45.00	-	-		-	0.00
800125901	MEDSTROM LTD	Quote 4188-649Accora Covid19 bed - manual bed, height adjustable with adjustable backrest comes complete with foam mattress	200	700.00	140,000.00	168,000.00		168,000.00	168,000.00
800125903	MEDSTROM LTD	URGENT COVID-19 ProMatt Plus Mattress	8	791.00	6,328.00	7,593.60		7,593.60	10,074.00
		URGENT COVID-19 - ProMatt Plus Air Pump	3	689.00	2,067.00	2,480.40		2,480.40	
800125904	WILLIAMS MEDICAL SUPPLIES PLC	Finger Pulse Oximeter	200	38.00	7,600.00	9,120.00		9,120.00	18,240.00
		Finger Pulse Oximeter	200	38.00	7,600.00	9,120.00		9,120.00	
800125905	FRONTIER MEDICAL PRODUCTS	URGENT COVID-19 - Repose Mattress/Cushion and Pump	3	92.14	276.42	331.70		331.70	2,042.84
		URGENT COVID-19 - Repose Wedge and Pump	5	51.77	258.85	310.62		310.62	
		URGENT COVID-19 - Repose Mattress Overlay and Pump	10	73.71	737.10	884.52		884.52	
		URGENT COVID-19 - Repose Cushion and Pump	10	43.00	430.00	516.00		516.00	
800125914	MEDSTROM LTD	QUOTE 4190-649 - Accoura Covid19 and Renray beds - manual bed, height adjustable with adjustable backrest comes complete with foam mattress	300	700.00	210,000.00	252,000.00		252,000.00	252,000.00
800125924	A MENARINI DIAGNOSTICS LTD	Description: COVID-19 IgG/IgM Rapid Test Cassette (25 tests kit) UOM: Pack/25 As per quotation reference: 03/04/4959/CB	4,000	273.25	1,093,000.00	1,311,600.00		1,311,600.00	1,311,600.00
800125925	CARDIF & VALE UNIVERSITY HEALTH BOARD	Confirmation order for Face Mask Test Solution 100ml - Product Code 9347	997	5.00	4,985.00	4,985.00		4,985.00	4,985.00
800125926	A MENARINI DIAGNOSTICS LTD	Description: COVID-19 IgG/IgM Rapid Test Cassette (25 tests kit) UOM: Pack/25 As per quotation reference: 03/04/4959/CB	4,000	273.25	1,093,000.00	1,311,600.00		1,311,600.00	1,311,600.00
800125927	A MENARINI DIAGNOSTICS LTD	Description: COVID-19 IgG/IgM Rapid Test Cassette (25 tests kit) UOM: Pack/25 As per quotation reference: 03/04/4959/CB	4,000	273.25	1,093,000.00	1,311,600.00		1,311,600.00	1,311,600.00
800125928	A MENARINI DIAGNOSTICS LTD	Description: COVID-19 IgG/IgM Rapid Test Cassette (25 tests kit) UOM: Pack/25 As per quotation reference: 03/04/4959/CB	4,000	273.25	1,093,000.00	1,311,600.00		1,311,600.00	1,311,600.00
800125935	MEDITELLE LTD	4-panel Vinyl Medical Screens, White Frames. As per quotation: MED030420NHSW.	800	255.00	204,000.00	244,800.00		244,800.00	244,800.00
800125954	FEELASSURED LTD	Medimix Six Standing As per quotation 20117	4	22,500.00	90,000.00	108,000.00	108,000.00		108,000.00
800125990	BCB INTERNATIONAL LTD	Standing order of 4000 a week for IP5 - Hand Sanitiser Gel 50ml - Product Code CL901	-	1.40	-	-		-	0.00
		Standing order of 4000 a week for IP5 - Hand Sanitiser Gel 500ml - Product Code CL903	-	4.70	-	-		-	
800125992	BCB INTERNATIONAL LTD	Standing order of 4000 a week for Bridgend Stores - Hand Sanitiser Gel 50ml - Product Code CL901	-	1.40	-	-		-	0.00
		Standing order of 4000 a week for Bridgend Stores - Hand Sanitiser Gel 500ml - Product Code CL903	-	4.70	-	-		-	
800125993	NHS SUPPLY CHAIN	URGENT COVID-19 - Voluson S10. URN WH 1534 ULT 20	6	23,177.23	139,063.38	166,876.06	166,876.06		166,876.06
800125997	MEDSTROM LTD	URGENT COVID-19 - Accoura and / or Renray beds. Manual bed, height adjustable with adjustable backrest comes complete with foam mattress	614	700.00	429,800.00	515,760.00		515,760.00	515,760.00
800126035	FRESENIUS LTD MEDICAL CARE	URGENT COVID-19 -Multi FiltratePRO machine	4	12,500.00	50,000.00	60,000.00	60,000.00		60,000.00
800126045	NHS SUPPLY CHAIN	SUPPLIER QUOTE 18427-DRGEMS Topaz 32D MOBILE DIGITAL RAY WITH 43 X 35 cm DIGITAL WIRELESS DETECTOR. UNIQUE REFERENCE NUMBER MID 1111 XRM 20	1	70,000.00	70,000.00	84,000.00	84,000.00		84,000.00
800126054	BCB INTERNATIONAL LTD	Standing order of 4000 every two weeks for Denbigh Stores - Hand Sanitiser Gel 50ml - Product Code CL901	-	1.40	-	-		-	0.00
		Delivery Charge	-	590.00	-	-		-	
		Standing order of 4000 every two weeks for Denbigh Stores - Hand Sanitiser Gel 500ml - Product Code CL903	-	4.70	-	-		-	
		URGENT COVID-19 - F2601 Single Flowmeter	200	39.33	7,866.00	9,439.20		9,439.20	

800126068	OXYLITRE LTD	URGENT COVID-19 - F2611 - Twin Flowmeter "Y" configuration	140	40.81	5,713.40	6,856.08		6,856.08	16,295.28
800126072	EXCALIBUR HEALTHCARE SERVICES LTD	3M™ Health Care Particulate Respirator and Surgical Mask 1860, N95	-	5.40	-	-		-	0.00
800126080	HOSPITAL METALCRAFT LTD	Quotation No - 001-00-2248413 - TROLLEY - DRESSING - STAINLESS STEEL 2 REMOVABLE SHELVES - 450MM OVERALL DIMENSIONS (W X D X H)- 470 X 470 X 890MM	21	182.74	3,837.54	4,605.05		4,605.05	4,605.05
800126099	AMBU (UK) LTD	Ambu aView (For use with aScope4 Scopes & Vivasight) - Quotation Q-20-001893	12	1,699.00	20,388.00	24,465.60		24,465.60	24,465.60
800126133	VERATHON MEDICAL (UNITED KINGDOM) LTD	URGENT COVID-19 - GS Core SU Prem WS, includes 10" monitor & smart cable	100	9,395.00	939,500.00	1,127,400.00	1,127,400.00		1,255,800.00
		URGENT COVID-19 - Spectrum SU, DVM S3 (BOX of 10)	175	190.00	33,250.00	39,900.00		39,900.00	
		URGENT COVID-19 - Spectrum SU, DVM S4 (BOX of 10)	175	190.00	33,250.00	39,900.00		39,900.00	
		URGENT COVID-19 - Spectrum SU, LoPro S3 (SW) (BOX of 10)	75	270.00	20,250.00	24,300.00		24,300.00	
		URGENT COVID-19 - Spectrum SU, LoPro S4 (SW) (BOX of 10)	75	270.00	20,250.00	24,300.00		24,300.00	
800126140	VWR INTERNATIONAL LTD	SWAB, IN A TUBE, COTTON TIP, WOOD STEM, STANDARD LENGTH	50	7.93	396.50	475.80		475.80	475.80
800126167	WILLIAMS MEDICAL SUPPLIES PLC	URGENT COVID-19 - Pulse Oximeters (Non-Contact Thermometer) JXB-178 model	715	40.00	28,600.00	34,320.00		34,320.00	34,320.00
800126179	CONTINUUM SCOTLAND LTD	MASKS: TYPE IIR FLUIF REPELLANT MASKS	900,000	23.50	21,150,000.00	21,150,000.00		21,150,000.00	21,150,000.00
800126182	PHARMAPAC UK LTD	MASKS TYPR IIR FLUID REPELLENT MASKS	40,000,000	0.32	12,800,000.00	12,800,000.00		12,800,000.00	16,000,000.00
		LOGISTICS	40,000,000	0.08	3,200,000.00	3,200,000.00		3,200,000.00	
800126183	GENMED ENTERPRISES UK LTD	FLUID REPELLENT MAROON GOWNS ALL WALES PROVISION	3,000,000	2.50	7,500,000.00	7,500,000.00		7,500,000.00	7,500,000.00
800126189	CHROMIS UK LTD T/A FREEWAY MEDICAL	QUOTE REF: 18969Q - Mild Steel Dressing Trolley – Blue	100	185.50	18,550.00	22,260.00		22,260.00	22,260.00
800126193	ROCHE DIAGNOSTICS LTD	URGENT COVID-19 ORDER - COAGUCHEK XS PATIENT TESTING METER	500	299.00	149,500.00	179,400.00		179,400.00	179,400.00
800126195	SARSTEDT LTD	URENT COVID-19 - QUOTE 47886/D09 - Minivette POCT 10ul, Neutral	-	801.62	-	-		-	0.00
800126211	BCB INTERNATIONAL LTD	Standing order of 6,000 units every other week (6 Weeks) - Face shield - Product Code CL223	-	4.00	-	-		-	0.00
800126226	STANLEY SECURITY SOLUTIONS LTD	URGENT COVID-19 - Bed Pad 10x30 (14 day) 8ft	10	18.86	188.60	226.32		226.32	2,985.84
		URGENT COVID-19 - Carriage charges for above items	1	20.00	20.00	24.00		24.00	
		URGENT COVID-19 - M200-C Fall Monitor (M200 with closed battery compartment cover)	10	212.38	2,123.80	2,548.56		2,548.56	
		URGENT COVID-19 - Chair Pad 7x15 (14 day) 8ft	10	15.58	155.80	186.96		186.96	
800126238	ARJO UK LTD	NIMBUS 4 MATTRESS ASSY RELIANT IS2 X500 AS PER QUOTATION - Q-16269	500	1,265.50	632,750.00	759,300.00		759,300.00	1,887,600.00
		PUMP GA NIMBUS UK X 500 AS PER QUOTATION - Q-16269	500	1,880.50	940,250.00	1,128,300.00		1,128,300.00	
800126240	ARJO UK LTD	URGENT COVID-19 - Enterprise 9000x (Critical Care Hospital beds)	100	4,157.12	415,712.00	498,854.40		498,854.40	498,854.40
800126246	ARJO UK LTD	URGENT COVID-19 - N4 Mattress Assy Reliant IS2	200	1,265.50	253,100.00	303,720.00		303,720.00	755,040.00
		URGENT COVID-19 - Pump GA Nimbus UK	200	1,880.50	376,100.00	451,320.00		451,320.00	
800126248	ARJO UK LTD	URGENT COVID-19 ORDER Prioma Medical Bed 600	-	1,800.00	-	-		-	0.00
800126252	ARJO UK LTD	URGENT COVID-19 ORDER BEDS	100	1,195.04	119,504.00	143,404.80		143,404.80	143,404.80
800126269	BUNZL CATERING SUPPLIES	TYPE IIR MASKS (ALL WALES PROVISION)	30,000,000	0.60	18,000,000.00	18,000,000.00		18,000,000.00	18,000,000.00
		FFP3 MASKS (ALL WALES PROVISION)	-	5.76	-	-		-	
800126312	DELOITTE LLP	Consultancy services to support procurement of PPE to NHS Wales	1	216,333.00	216,333.00	216,333.00		216,333.00	216,333.00
800126327	FOREIGN PAYMENTS	URGENT COVID-19 - SleepAngel Medium/HighRisk Static Foam Pressure Relieving Mattress featuring Unique PneumaPure Filtration Technology	500	185.00	92,500.00	111,000.00		111,000.00	111,000.00
800126394	GI UK MEDICAL LTD	Type IIR Surgical Mask	-	1.20	-	-		-	0.00
800126398	BUNZL CATERING SUPPLIES	Type IIR Surgical Mask	500,000	0.73	365,000.00	365,000.00		365,000.00	365,000.00

800126401	GE MEDICAL SYSTEMS LTD	Supplier Quotation Number – NHSSC_GM_0604201114 - ULTRA SOUND MACHINES , VENUE GO PLUS ACCESSORIES. UNIQUE REFERENCE WITH NHS SUPPLY CHAIN WH 1567 ULT 20	6	21,000.00	126,000.00	151,200.00	151,200.00		151,200.00
800126415	BUNZL CATERING SUPPLIES	EXAMINATION GLOVES, NITRILE POWDER FREE, SMALL	330	150.00	49,500.00	49,500.00		49,500.00	148,500.00
		EXAMINATION GLOVES, NITRILE POWDER FREE, MEDIUM	450	150.00	67,500.00	67,500.00		67,500.00	
		EXAMINATION GLOVES, NITRILE POWDER FREE, LARGE	200	150.00	30,000.00	30,000.00		30,000.00	
		EXAMINATION GLOVES, NITRILE POWDER FREE, EXTRA LARGE	10	150.00	1,500.00	1,500.00		1,500.00	
800126432	BUNZL CATERING SUPPLIES	Type IIR Surgical Mask	600,000	0.73	438,000.00	438,000.00		438,000.00	438,000.00
800126435	BECTON DICKINSON (UK) LTD	URGENT COVID-19 - Med Captain Syringe Pump (to include swap to BDNexus). QUOTE Q038398	155	1,700.00	263,500.00	316,200.00		316,200.00	316,200.00
800126453	CARDINAL HEALTH UK 432 LTD	URGENT COVID-19 ORDER. 250 Kangaroo Joey Enteral Feeding pumps	250	350.00	87,500.00	105,000.00		105,000.00	144,864.01
		URGENT COVID-19 ORDER. 250 boxes Joey ENPLUS spike sets.	250	66.44	16,610.00	19,932.00		19,932.00	
		URGENT COVID-19 ORDER. 250 boxes Joey Enfit ENPLUS 3 in 1 sets	250	66.44	16,610.00	19,932.01		19,932.01	
800126454	INTERSURGICAL LTD	Clear-Guard™ Midi low volume breathing filter with luer port	3	55	165.00	198.00		198.00	766.08
		1528000 – 22mm Flextube 1.6m	3	58.50	175.50	210.60		210.60	
		Adjustable PEEP Valve	9	33.10	297.90	357.48		357.48	
800126464	MEDSTROM LTD	URGENT COVID-19 - Accoura COVID-19 manual bed with adjustable backrest, castors & comes complete with foam mattress	400	700.00	280,000.00	336,000.00		336,000.00	336,000.00
800126467	BCB INTERNATIONAL LTD	Body bag, White Product Code: BCB/BodyBag/W	2,000	20.00	40,000.00	48,000.00		48,000.00	48,000.00
800126471	ARJO UK LTD	QUOTE FOR CLAIRE EVANS Atlanta A&E Trolley with Din rail and mattress	177	2,680.00	474,360.00	569,232.00		569,232.00	569,232.00
800126499	VERATHON MEDICAL (UNITED KINGDOM) LTD	URGENT COVID-19 - GS Core SU Prem WS, includes 10" monitor & smart cable	50	9,395.00	469,750.00	563,700.00	563,700.00		815,700.00
		URGENT COVID-19 - Spectrum SU, DVM S3 (BOX of 10)	375	190.00	71,250.00	85,500.00		85,500.00	
		URGENT COVID-19 - Spectrum SU, DVM S4 (BOX of 10)	375	190.00	71,250.00	85,500.00		85,500.00	
		URGENT COVID-19 - Spectrum SU, LoPro S3 (SW) (BOX of 10)	125	270.00	33,750.00	40,500.00		40,500.00	
		URGENT COVID-19 - Spectrum SU, LoPro S4 (SW) (BOX of 10)	125	270.00	33,750.00	40,500.00		40,500.00	
800126516	MEDSTROM LTD	URGENT COVID-19 - Manual 2 section bed, 2 height options, adjustable angled manual backrest, with castors plus cut foam mattress	-	700.00	-	-		-	0.00
800126522	ADDED PHARMA BV	Quotation no: Ltd/2004114/ND Smartfiller (New 3rd generation)	1	98500	98,500.00	118,200.00	118,200.00		124,128.00
		Quotation no: Ltd/2004114/ND Change part	1	4,800.00	4,800.00	5,760.00	5,760.00		
		Quotation no: Ltd/2004119/ND- Shipping costs for your loan Smartfiller - Newport	1	140.00	140.00	168.00	168.00		
800126564	MINDRAY UK LTD	URGENT COVID 19 - Mindray Sp02 Interface Cable, 2.5m, 7 pin, iMEC, iPM, BeneView, BeneHeart	10	26.25	262.50	315.00		315.00	8,739.00
		URGENT COVID-19 - Mindray 512H Pediatric Reusable Sp02 Finger Sensor, all Mindray Sp02	10	56.25	562.50	675.00		675.00	
		URGENT COVID-19 - NIBP Cuff, Bladderless, Reusable, CM1300, Small Infant, 7-13cm, with Connector	10	12.00	120.00	144.00		144.00	
		URGENT COVID-19 - NIBP Cuff, Bladderless, Reusable, CM1301, Infant, 10-19cm, with Connector	10	12.00	120.00	144.00		144.00	
		URGENT COVID-19 - NIBP Cuff, Bladderless, Reusable, CM1302, Child, 18-26cm with Connector	10	12.00	120.00	144.00		144.00	
		URGENT COVID-19 - NIBP Hose, Adu/Paed/Inf, 3m, VS600, VS900, iMEC, iPM, BeneView, BeneHeart	10	24.75	247.50	297.00		297.00	
		URGENT COVID-19 - Rolling Stand, VS600 and VS900 Enhanced	10	195.00	1,950.00	2,340.00		2,340.00	

		URGENT COVID-19 - VS600 Monitor> NIBP only, extended battery	10	390.00	3,900.00	4,680.00		4,680.00	
800126570	BUNZL CATERING SUPPLIES	Type IIR Surgical Mask	1,300,000	0.73	949,000.00	949,000.00		949,000.00	949,000.00
800126591	SIMON SAFETY & LIFTING CENTRE LTD	Reusable Sleeved Apron, Washable at 95 Degrees C, Product Code: 8133A2FK0/S, Size: Small	165	36.62	6,042.30	7,250.76		7,250.76	27,465.00
		Reusable Sleeved Apron, Washable at 95 Degrees C, Product Code: 8133A2FK0/L, Size: Large	370	36.62	13,549.40	16,259.28		16,259.28	
		Reusable Sleeved Apron, Washable at 95 Degrees C, Product Code: 8133A2FK0/2XL, Size: 2XL	90	36.62	3,295.80	3,954.96		3,954.96	
800126592	PLASPAC UK LTD	Body bags, Adult - Product Code: 14190/10	500	25.00	12,500.00	15,000.00		15,000.00	15,000.00
800126624	SIMON SAFETY & LIFTING CENTRE LTD	Polythen Apron White 690mm x 1170mm - Product Code 4HA599	1,008	57.70	58,157.57	69,789.08		69,789.08	70,365.08
		Delivery Cost Per Pallet	12	40.00	480.00	576.00		576.00	
800126664	KARL STORZ ENDOSCOPY (UK) LTD	URGENT COVID-19 - C-MAC® Pocket monitor set with LCD Monitor and power supply	1	3,399.00	3,399.00	4,078.80		4,078.80	97,889.94
		URGENT COVID-19 - Battery Rechargeable Li-ion battery for power supply, optimal operating time of 60 min	1	111.00	111.00	133.20		133.20	
		URGENT COVID-19 - Charging Unit for C-MAC®	1	586.00	586.00	703.20		703.20	
		URGENT COVID-19 - C-MAC® Connecting cable, length 50cm	1	741.00	741.00	889.20		889.20	
		URGENT COVID-19 - C-MAC® Imager, with C-MAC® system interface, for manual and machine disinfection up to 65°C	1	3,164.00	3,164.00	3,796.80		3,796.80	
		URGENT COVID-19 - C-MAC® Pediatric Imager set.	1	3,399.00	3,399.00	4,078.80		4,078.80	
		URGENT COVID-19 - Bag for Intubation set -C22 - ULM model, water resistant and sturdy material	1	375.00	375.00	450.00		450.00	
		URGENT COVID-19 - C-MAC® Monitor for CMOS Endoscopes Kit	9	3,702.28	33,320.52	39,984.62		39,984.62	
		URGENT COVID-19 - C-MAC® S-Imager	9	2,651.43	23,862.87	28,635.44		28,635.44	
		URGENT COVID-19 - C-MAC® Connecting cable, with C-MAC® system interface	9	398.05	3,582.45	4,298.94		4,298.94	
		URGENT COVID-19 - Holder for C-MAC® S-Imager, plexiglass tube, distal end open for fixation to a standard rail	9	196.09	1,764.81	2,117.77		2,117.77	
		URGENT COVID-19 - IV Stand for C-MAC® monitor	9	444.98	4,004.82	4,805.78		4,805.78	
		URGENT COVID-19 - Protection cap, C-MAC® Vid Laryng, 8403xxx	9	68.72	618.48	742.18		742.18	
		URGENT COVID-19 - UK mains plug, black, length 1.5m	9	16.00	144.00	172.80		172.80	
800126723	FOREIGN PAYMENTS	BACTERIAL FILTRATION EFFICIENCY WITH DIFF. PRESSURE OF TYPE II FACEMASKS - \$750.00	16	922.50	14,760.00	14,760.00		14,760.00	17,933.40
		SYNTHETIC BLOOD PENETRATION OF FACEMASKS - \$430.00	6	528.90	3,173.40	3,173.40		3,173.40	
800126736	ZOLL MEDICAL UK LTD	URGENT COVID-19 - One Step CPR AA GC Electrodes single, 2 year shelf life	14	43	621.90	746.28		746.28	746.28
800126787	CLANDEBOYE AGENCIES LTD	Fluid Repellent Thumb Loop Gowns - Product code ISOGOWNT2	200,000	4.20	840,000.00	1,008,000.00		1,008,000.00	1,008,000.00
800126836	AIR PARTNER PLC	Air Freight from Phnom Penh Cambodia to Cardiff Airport (Invoice 21/0568)	1	335,000.00	335,000.00	335,000.00		335,000.00	655,000.00
		Air freight ex Hangzhou in China to Cardiff Airport (Invoice 21/0569)	1	320,000.00	320,000.00	320,000.00		320,000.00	

	CARDIFF INTERNATIONAL AIRPORT	STAFF DEPLOYED TO SUPPORT URGENT HANDLING ARRANGEMENTS AT CARDIFF AIRPORT OF PERSONAL PROTECTIVE EQUIPMENT (PPE)	1	15,000.00	15,000.00	18,000.00		18,000.00	18,000.00
800126841	CUSTOMISED SHEET METAL	HYDROSTATIC HEAD KIT AS PER NEW DESCRIPTION	2	750.00	1,500.00	1,800.00		1,800.00	1,800.00
800126843	HOSPITAL METALCRAFT LTD	URGENT COVID-19 - Resus Trolley - Tamper Evident door, 500 x 500 x 993mm. 3 shallow drawers, 2 deep drawers. CW GMBH/15-CT/CYD	1	498.96	498.96	598.75		598.75	598.75
800126846	THE SAFETY SUPPLY CO LTD	Wraparound Safety Spectacle Glasses - Clear Hard Coated Lens - Conforms to European Standard EN1661.F - [BI-109]	10,000	2.95	29,500.00	35,400.00		35,400.00	35,400.00
		Delivery	1	5.65	5.65	6.78		6.78	
800126863	ANETIC AID LTD	URGENT COVID-19 - QA3™ Emergency Department Patient Trolley with Radiolucent Platform, includes K8 Pressure Care Mattress	53	2,932.50	155,422.50	186,507.00		186,507.00	186,507.00
800126880	SIMON SAFETY & LIFTING CENTRE LTD	9167-060 Astro MAX Safety Spec Blue Frame Clear Lens	73	6.60	481.80	578.16		578.16	
		9195-275 Skyper Safety Spect Black Frame Clear Lens	41	6.34	259.94	311.93		311.93	
		MSA Perspecta Clear Lens antifog spectacle EN 166	15	4.96	74.40	89.28		89.28	
		Pheos clear supravision spec green/black frame	240	5.18	1,243.20	1,491.84		1,491.84	
		Pheos small clear supravision spectacle	81	5.18	419.58	503.50		503.50	
		Specsafe proton Clear Safety Spectacle EN166F Clear Lens	51	4.26	217.26	260.71		260.71	
		Uvex carbonvision clear goggle black/grey frame	33	12.39	408.87	490.64		490.64	
		Uvex Skylite, ultradura, clear lens	14	5.30	74.20	89.04		89.04	
		Vulcano2 Clear Spectacle EN166 2C 1.2 F T EN170	107	7.22	772.54	927.05		927.05	
800126899	CONSULTANT CONNECT LTD	Consultancy services to support procurement of PPE to NHS WalesURGENT COVID-19 - Pan-Wales Consultant Connect project, immediate Clinician to Clinician communication for advice and guidance	3	42,000.00	126,000.00	151,200.00		151,200.00	151,200.00
800126981	FOREIGN PAYMENTS	URGENT COVID-19 - SleepAngel Medium/HighRisk Static Foam PresURGENT COVID-19 - 548 Units SleepAngel Pressure Relieving Mattresses Medium/HighRisk Featuring Unique Pneumapure Hermetically Sealed Filtrationsure Relieving Mattress featuring Unique PneumaPure Filtration Technology	548	185.00	101,380.00	121,656.00		121,656.00	121,656.00
800126985	BLAKE MORGAN LLP	COVID-19 PROJECT SUPPORT	50,000	1.00	50,000.00	50,000.00		50,000.00	50,000.00
800127034	CLEAN AIR SOLUTIONS EUROPE LTD	URGENT COVID-19 - Design, manufacture, deliver, install and commission Syringe Filling Softwall Booth to Grade C ISO 14644-1 standards	1	9,650.00	9,650.00	11,580.00	11,580.00		11,580.00
800127059	RESMED (UK) LTD	NIV Acucare F1-1 FFM Masks Medium (F1-1) Please deliver to the following address Dr Rhys Thomas, Lletymaelog, New Inn Llandeilo Carmarthenshire SA197HY	1	150.00	150.00	180.00		180.00	180.00
800127060	CARDIF & VALE UNIVERSITY HEALTH BOARD	Face Mask Test Solution 100ml (Sweet / Saccharin)	800	5.00	4,000.00	4,800.00		4,800.00	4,800.00
800127060	STORES RECHARGES TO D196	JES ISSUES			2,747,290.31	2,747,290.31		2,747,290.31	2,747,290.31
800127156	CUSTOMISED SHEET METAL	REPAIR OS HYDROSTATIC HEAD TESTING APPARATUS	1	200.00	200.00	240.00		240.00	240.00
800127185	ARMSTRONG MEDICAL LTD	CONNECTOR, STRAIGHT, (22F/22F) Please deliver to the following address Gareth Jones Panasonic Manufacturing (UK) Ltd Pentwyn Industrial Estate Cardiff CF23 7XB	1	34.50	34.50	41.40		41.40	41.40
800127291	SETON HEALTHCARE GROUP PLC	306VAA111 STEALTH™ 16G R RATED - 0010	-	1.62	-	-		-	0.00

800127292	SIMON SAFETY & LIFTING CENTRE LTD	Eye Protection: Reusable Safety Glasses, Over glasses - Overlight OVLITLPSI 33G	3,000	3.20	9,600.00	9,600.00		9,600.00	9,600.00
800127374	CONTINUUM SCOTLAND LTD	PROTECTIVE GOGGLES (MEDICAL) UNVENTED AS PER QUOTE REF 0842	50,000	3.94	197,000.00	197,000.00		197,000.00	197,000.00
800127375	ALTECH UK LABELLING TECHNOLOGIES LTD	REF ALWAP 24042020 RHS - Alwrap Desktop Labelling Machine	1	4,140.00	4,140.00	4,968.00	4,968.00		4,968.00
800127401	BCB INTERNATIONAL LTD	Protective Bag for Portable Ventilator - Product Code CA180	50	90.00	4,500.00	5,400.00		5,400.00	10,800.00
		Protective Bag for Portable Ventilator - Product Code CA180B	50	90.00	4,500.00	5,400.00		5,400.00	
800127411	NHS SUPPLY CHAIN	URGENT COVID-19 - Ultra Sound Machine - Vivid S70. URN - WH 1568 ULT 20	1	44,576.28	44,576.28	53,491.54	53,491.54		53,491.54
800127429	THE BRITISH ROTOTHERM CO LTD	Face Visors x 20,000 for delivery to NHS Wales Picketston before Monday 11th May	20,000	5.00	100,000.00	100,000.00		100,000.00	100,000.00
800127433	BCB INTERNATIONAL LTD	Face Visors x 22,000 for delivery to NHS Wales Picketston on Friday 8th and Monday 11th May	22,000	4.00	88,000.00	88,000.00		88,000.00	88,000.00
800127504	THE LAW DEBENTURE TRUST CORPORATION PLC	10% OF TOTAL CONTRACT VALUE, 90% OF FIRST 5 MILLION SHIPMENT	1	23,400,000.00	23,400,000.00	23,400,000.00		23,400,000.00	23,400,000.00
800127505	NHS SUPPLY CHAIN	SUPPLIER QUOTATION NUMBER – NHSSC_JGM_0605201058 - VISCON EXTENDED DUAL DICOM WITH EXTENDED WARRANTY FOR 36 MONTHS UNIQUE REF WH 1654 ULT 20	1	4,991.45	4,991.45	5,989.74		5,989.74	5,989.74
800127536	FUJIFILM SONOSITE LTD	URGENT COVID-19 - Ultrasound machine - S Series S11. URN WH 1620 ULT 20	1	18,202.50	18,202.50	21,843.00	21,843.00		21,843.00
800127695	VERATHON MEDICAL (UNITED KINGDOM) LTD	URGENT COVID-19 - UltrasoQUOTE 00163421 - GLIDERITE SU STYLET (LG) PK/10und machine - S Series S11. URN WH 1620 ULT 20	500	77.00	38,500.00	46,200.00		46,200.00	46,200.00
800127742	BCAS BIO MEDICAL SERVICES LTD	Service of 6X Ventipac Ventilators	6	90	540.00	648.00		648.00	648.00
800127786	RESMED (UK) LTD	NIV Acucare F1-1 FFM Masks Medium (F1-1)	8	150	1,200.00	1,440.00		1,440.00	1,440.00
800127824	PHILIPS HEALTHCARE	URGENT COVID ORDER. Lumify S4-1 Bundle inc. tablet	2	4999	9,998.00	11,997.60	11,997.60		17,996.40
		URGENT COVID ORDER. Lumify C5-2 Bundle inc. tablet	1	4,999.00	4,999.00	5,998.80	5,998.80		
		URGENT COVID ORDER. Lumify C5-2 Bundle inc. tablet	-	5,998.80	-	-	-		
800127855	GENMED ENTERPRISES UK LTD	Payment of invoice INV-0498 - FN-FM0101030101 Surgical face masks ITEM FNFM0101030101 (Type IIR) Type IIR with elastic straps with integrated nose clip EN 14683	400,000	0.72	288,000.00	288,000.00		288,000.00	288,000.00
800127889	HEALTHCARE 21 UK LTD	URGENT COVID-19 - Difficult Airway XBlade for Mac Laryngoscope	1	150.40	150.40	180.48		180.48	7,106.89
		URGENT COVID-19 - McGrath Mac Blade Size 1 x50	1	225.00	225.00	270.00		270.00	
		URGENT COVID-19 - McGrath Mac Blade Size 2 x50	1	225.00	225.00	270.00		270.00	
		URGENT COVID-19 - McGrath Mac Blade Size 3 x50	1	225.00	225.00	270.00		270.00	
		URGENT COVID-19 - McGrath Mac Blade Size 4 x50	1	225.00	225.00	270.00		270.00	
		URGENT COVID-19 - McGrath Mac Handle x1	4	1,200.00	4,800.00	5,760.00		5,760.00	
		URGENT COVID-19 - VL Mac 250 Minute Battery pack x1	4	18.00	72.00	86.41		86.41	
800127988	BARBER OF SHEFFIELD	BARIATRIC BODY BAG - 351703B	110	13.95	1,534.50	1,841.40		1,841.40	1,841.40
800128037	FOREIGN PAYMENTS (ABC)	3M™ Aura™ Particulate Respirator 9332+	-	4.86	-	-		-	0.00
800128202	ANEURIN BEVAN UNIVERSITY HEALTH BOARD	URGENT COVID-19 order - Caretek G420 Hospital Ward Bed	750	2025	1,518,750.00	1,518,750.00		1,518,750.00	1,518,750.00
800128225	PHARMAPAC UK LTD	Nitrile Gloves 100 Gloves Per Box SQty -480000 MQty - 666000 LQty - 280000 XLQty - 14000	1,440,000	13.50	19,440,000.00	19,440,000.00		19,440,000.00	19,440,000.00
800128375	CLEANROOMSHOP.COM LTD	URGENT COVID-19 order - Install a Clean Room in IP5 (Temporary Medicines Unit)	1	122808	122,808.00	147,369.60	147,369.60		207,824.40
		URGENT COVID-19 order - Installation and Validation- inclusive of report	1	12051	12,051.00	14,461.20	14,461.20		
		URGENT COVID-19 order - DQ/IQ/OQ Qualification	1	2500	2,500.00	3,000.00	3,000.00		
		URGENT COVID-19 order - Delivery charges	1	1950	1,950.00	2,340.00	2,340.00		
		URGENT COVID-19 order - ECO2 Control System – including 1no. particle counters (Optional – can be retrofitted)	1	28305	28,305.00	33,966.00	33,966.00		
		URGENT COVID-19 order - Flooring Upgrade – Gerflor Mipolam Cosmo Vinyl flooring throughout including levelling screed and coving (Optional)	1	3895	3,895.00	4,674.00	4,674.00		

		URGENT COVID-19 order - Transfer hatch upgrade (each) – stainless steel / glass unit (Optional)	1	1,072.00	1,072.00	1,286.40	1,286.40		
		URGENT COVID-19 order - Melaphone (Optional)	1	606.00	606.00	727.20	727.20		
800128377	THE LAW DEBENTURE TRUST CORPORATION PLC	3M Respirator Masks	1,800,000	5.22	9,391,177.66	9,391,177.66		9,391,177.66	9,391,177.66
800128378	HAMILTON MEDICAL UK LTD	OFFER M20152/SC: HAMILTON-C6 INTENSIVE CARE VENTILATOR WITH STANDARD AND DEVICE-SPECIFIC ACCESSORIES FOR INITIAL START (STARTER KIT) INCLUDED AND SELECTED OPTIONS	30	21,991.76	659,752.80	791,703.36	791,703.36		791,703.36
800128796	A & N LEWIS	TEMPORARY MEDICINES UNIT WORKS TO IP5	1	6,644.00	6,644.00	7,972.80	7,972.80		7,972.80
800128612	JAG UFS INTL LTD	Additional Operational Support and Storage to international Air Charters due to changes in customs procedures (Cambodia & China)	1	28,045.50	28,045.50	33,654.60		33,654.60	33,654.60
800128636	GENMED ENTERPRISES UK LTD	URGENT COVID-19. ADDITIONAL CAPACITY. TYPE IIR FACE MASKS.	200	720.00	144,000.00	144,000.00		144,000.00	144,000.00
800128731	BCAS BIO MEDICAL SERVICES LTD	Repair work on Ventilators	1	5706	5,706.08	6,847.30		6,847.30	6,847.30
800128944	THE LAW DEBENTURE TRUST CORPORATION PLC	9332+ 3M Respirator Mask	2,000,000	3.46	6,918,782.92	6,918,782.92		6,918,782.92	6,918,782.92
800128925	CHUBB FIRE & SECURITY LTD	ESTIMATE 699697- INSTALLATION OF HIGH SECURE AREA INTRUDER	1	1,374.53	1,374.53	1,649.44	1,649.44		1,649.44
800128913	CHUBB FIRE & SECURITY LTD	INSTALLATION CHARGE FOR CCTV TO INCLUDE 9 * Cable CAT 5 LSZH Patch Lead 3m, 1 * Hikvision 32ch 320Mbps 8 SATA, 5 8 HIK Smart Ext Bullet 8MP 2.8-1 AND 4 * Hikvision 8MP EasyIP 4.0 IR Fi	1	4,859.50	4,859.50	5,831.40	5,831.40		5,831.40
					176,403,172.10	12,451,259.47		163,951,912.63	176,403,172.10

MEETING	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership
DATE	30 June 2020
PRESENTED BY	Andy Butler, Director of Finance and Corporate Services, NWSSP
PREPARED BY	Linsay Payne - Head of Financial Management
TITLE OF REPORT	Update on COVID-19 Expenditure and Governance Arrangements

PURPOSE

The purpose of this paper is to provide the Audit Committee with an update as to the expenditure incurred during COVID-19 and governance arrangements put in place.

This includes expenditure incurred on behalf of the Welsh Government relating to All Wales purchases and separately the additional expenditure incurred by NWSSP in 2020/21.

1. INTRODUCTION

The COVID-19 pandemic has provided unprecedented challenges to health and social care provision and required significant and sometimes difficult decisions to be made at pace. NWSSP has needed to move swiftly and put in place revised operating procedures to provide required responses on a timely basis.

As identified in the April COVID expenditure and governance arrangements report, NWSSP has responded in a timely manner to support Welsh Government priorities. Primarily this has required utilising our procurement expertise to secure the supply of vital equipment and to establish a supply chain for Personal Protective Equipment (PPE) for NHS and Social Care services in Wales. Welsh Government have agreed funding for these All Wales procurement orders that are being placed through NWSSP.

Supplies have been successfully secured across markets with global competition for products. We have seen market prices increase day by day as governments across the world try to secure similar items. NWSSP has established, and continues to implement, additional arrangements to

support swift decision making while maintaining good governance and control.

We have incurred unprecedented levels of expenditure since mid March 2020 and have been required to enter into new contracts with both existing and new suppliers to meet the growing levels of demand from NHS and Social Care bodies in Wales. We have also received requests from suppliers for significant payments in advance at an unprecedented level.

2. GOVERNANCE AND ASSURANCE ARRANGEMENTS

Delegated limits for COVID expenditure

The Velindre NHS Trust Board agreed on 18 March 2020 to change its own and the NWSSP Scheme of Delegation to help facilitate the increased value and volume of expenditure being incurred on behalf of the Welsh Government at this time. The revised limits delegated authority for the NWSSP Chair and either of the NWSSP Managing Director or the NWSSP Director of Finance & Corporate Services was increased from £100,000 to £2 million.

It soon became apparent that this limit was too low and it was increased to £5m on 31 March 2020, to enable timely approval of time critical orders. It was agreed that this limit would remain in place until 30 June 2020, and then be reviewed. A paper requesting the extension of this limit to 30th September 2020 is being presented to the June Velindre Trust Board meeting on 25th June 2020.

Welsh Government approval continues to be required for any contracts in excess of £1m and for advanced payments exceeding 25%.

Additional assurance arrangements introduced for COVID expenditure

COVID-19 has placed exceptional demands on services and NHS finance functions. Suppliers have requested advance payment for orders and the associated risks of making these payments (non-delivery of goods or services or supplier insolvency and consequential financial loss) have been assessed against the risks if payments are not made (interruptions to critical supply chains). Staff and patient safety considerations have continued to be paramount during this period.

As previously detailed, the NWSSP Finance Governance Group, chaired by Simon Cookson, Director of Audit and Assurance was established to consider these significant advance payment requests. The group membership includes NWSSP representation from the Director of Legal Services, Director of Finance, Head of Counter Fraud Wales and senior members of the Finance team in addition to the Director of Finance and the Vice Chair of Velindre University NHS Trust.

The group met frequently throughout April and early May, and continue to meet when required, to assess any advance payment requests for new contracts. These are currently on a less frequent basis now longer term PPE stock supplies have been secured.

NWSSP has maintained a checklist of all these advance payments for both stock and non-stock orders. Deliveries are tracked and recorded to ensure all the contracts where advance payments have been made are honoured and completed. 38 requests for advance payments have been received and of these 32 advance payments have been approved and paid. Three of the orders where advance payments have been made have subsequently been cancelled and the advance payments have been, or are in the process of being returned.

The checklist is provided in **Appendix 1** for information.

3. COVID-19 EXPENDITURE – All Wales

To enable ongoing context to be added to the arrangements we have implemented, a summary of the COVID-19 expenditure we have committed on behalf of the Welsh Government as at 17th June 2020 is detailed below:

	Capital	Revenue	TOTAL
2019/20	£0.465m	£0.207m	£0.671m
2020/21	£11.986m	£163.745m	£175.732m
TOTAL	£12.451m	£163.952m	£176.403m

The capital expenditure detailed above is lower than that reported to the April Audit Committee due to the cancellation of some orders that are no longer required.

Within these reported expenditure figures we have also provided support via supplies of PPE to NHS colleagues in England, Scotland and Northern Ireland. The net Wales expenditure figure is shown in the table below:

	Capital	Revenue	TOTAL
TOTAL	£12.451m	£163.952m	£176.403m
Provision to other Nations	-	£37.080m	£37.080m
WALES TOTAL	£12.451m	£126.872m	£139.323m

The split of this Wales only expenditure between Equipment, PPE and Services is:

Equipment	PPE	Services	TOTAL
£39.094m	£99.812m	£0.418m	£139.323m

This expenditure has been committed with 99 different suppliers and 21 of these have cumulative order values exceeding £1m that have required Welsh Government approval. The specific details of all orders are detailed in **Appendix 2**.

4. COVID-19 EXPENDITURE – NWSSP

We are submitting COVID additional operational expenditure returns to Welsh Government as part of the monthly monitoring returns for 2020/21. At the close of Month 2, additional NWSSP operational expenditure to support COVID 19 of £1.247m has been incurred. This can be categorised as follows:

Additional COVID Expenditure	£m
Staff costs - bank and overtime	0.502
Staff costs - agency	0.366
Transportation costs	0.205
Additional cleaning/equipment/security costs	0.071
Distribution of shielding letters	0.049
External laboratory testing	0.041
Other non pay costs	0.013
TOTAL	1.247

NWSSP core operations in the main been maintained and very few services have been stood down as part of the response to COVID-19. We have however taken steps to redeploy NWSSP staff wherever practicable and

appropriate from non-essential services to support those Divisions who are providing critical support to organisations across NHS Wales and reduce the additional costs we are incurring.

Our COVID19 expenditure return to Welsh Government forecasts total additional costs of £3.098m in 2020/21. This forecast was based on the assumption that levels of support would reduce from quarter 2 with minimal additional costs to be incurred in quarters 3 and 4. Given the ongoing likely continued demand for some of our services, and primarily within our procurement and Health Courier divisions, we are in the process of revising this forecast.

5. RECOMMENDATIONS

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

COVID-19 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																																																																																														
Risks for Action																																																																																																						
A1	The total quantum for funding for addressing Covid-19 across Wales remains fluid and uncertain. There is a risk that the organisation's operational cost of addressing the pandemic cannot be contained within available funding resulting in a potential breach of the planned outturn for 2020-21.	5	5	25	Financial modelling and forecasting is co-ordinated on a regular basis; Financial reporting to Welsh Government on local costs incurred as a result of Covid-19 to inform central and local scrutiny, feedback and decision-making; Oversight arrangements in place at SMT level, and through the command structure. Financial Governance Committee considers VFM in all expenditure	4	5	20	Ensure that the costs directly associated with COVID-19 are identified and accurately captured. Provide regular updates to Welsh Government.	Costs of COVID-19 direct expenditure being accurately and regularly recorded.	➡	30-Jun-20																																																																																										
A2	By requiring our staff to continue working we expose them to a greater risk of being infected with COVID-19 which may cause them significant health problems.	5	5	25	All staff encouraged to work from home where possible. Risk assessments for all sites - updated every 3 weeks Any staff displaying any symptoms told not to come into office or go home immediately. Testing for front-line staff Weekly Site Leads' meetings to assess position in each office. Provision of hand sanitisers and soap. Enhanced Cleaning services Notices in all buildings reminding of good hygiene practices. Regular SMT walk-arounds of all sites. COVID-19 Planning and Response Group More flexible building opening times Signage in all buildings	2	5	10	Continue to monitor effectiveness of current measures through Site Leads and the weekly Site Leads meeting. A&FC Group and Site Leads' Group to produce a Return to Work Plan. Undertake Risk Assessments for all staff (w/c 1 June)	Current measures seem to be effective. Large numbers of staff are working from home and social distancing measures are in place for those staff who need to continue to come into work. Daily reporting of absences shows that the numbers of staff reporting COVID-19 like symptoms continues to fall. The regular meetings of the Site Leads (now weekly but previously more frequently) provide on the ground information in real time and the Site Leads Meeting includes direct representation from the COVID-19 Planning and Response Group so that matters can be escalated appropriately. Risk assessment exercise to be issued week commencing 1 June.	➡	30-Jun-20																																																																																										
A3	NWSSP are unable to procure sufficient orders of PPE, medical consumables and equipment resulting in clical staff being able to treat patients safely and effectively. This risk may be exacerbated due to the potential need to supply Social Care, Primary Contractors, Carers and even retailers and train passengers.	5	5	25	Finance Governance Committee authorising expenditure on daily basis Streamlined arrangements for Trust Board and WG approvals Increased limits approved for Scheme of Delegation. Regular meetings with UK and Welsh Government. Active involvement in UK Mutual Aid Schemes. Deloitte undertaking consultancy work on behalf of WG to assist in this area.	2	5	10	Review findings of Deloitte report issued on 29 May.	Procurement Staff have been working 24/7 to source supplies in very challenging markets. The establishment of the Finance Governance Committee, which includes representatives of the Velindre Board, has vastly sped up the approval of orders across NWSSP, Velindre and Welsh Government. Access to, and contribution in, Mutual Aid with the other home nations has helped to gain orders in difficult markets.	➡	30-Jun-20																																																																																										
A4	NWSSP are unable to continue to provide business-critical services due to having insufficient numbers of staff available and able to undertake the work.	5	5	25	Identification of all business-critical services Redeployment of staff to business-critical services Increased provision of laptops and VPN Roll-out of Office 365 Use of Bomgar service for PCS Daily monitoring and reporting of absence figures. Weekly IT Update meetings. IT Update also given to weekly COVID-19	2	5	10	Escalate delays in implementing Citrix to senior staff in NWIS.	The daily report on staff absence shows that absence rates are falling. The investment in hardware and software has allowed large numbers of staff to work remotely with minimal problems thus far. The delays with implementing Citrix have been escalated to NWIS senior management but it looks unlikely that there will be any progress imminently.	➡	30-Jun-20																																																																																										
A5	Staff wellbeing is adversely affected through concerns arising from COVID-19 either directly in terms of their health and that of their families, or financially from loss of income of a family member.	5	5	25	Regular communications to all staff Reminders of how to access Employee Assistance schemes Mental Health First Aiders Formal Peer Group with phone surgery times (includes Trade Union Leads) Staff Surveys	2	5	10	All Directors to record video messages for their staff. Implement action plan based on findings from staff surveys	As previously stated, absence rates are falling linked to COVID-19 symptoms. Communications are being issued on a regular basis and all Directors and Managers are tasked with regularly checking the health and well-being of their staff. Staff Survey results reported to P&R and A&FC Groups in week of 16 June and results largely positive.	➡	30-Jun-20																																																																																										
A6	Current reduction in the need for Field Hospitals is leaving IP5 full of surplus equipment which impacts current and future plans for its strategic use.	4	4	16	IP5 Board Additional facilities secured at Picketston	3	4	12	Seek clarification from Welsh Government on future plans for Field Hospitals. Undertake wider consideration of the IP5 SOC alongside the future requirement for equipment needed to deal with emergency situations. Seek additional storage capacity - particularly for Medical Records.	The IP5 Board considered this matter at its meeting on 13/5/2020. Some equipment has now been removed from the site and Stephen Harhy is leading the COO Group to consider the kitting out of field hospitals. SH presented on this matter to SSPC on 21 May. IP5 will definitely be used for the mini-TRAMS project and a testing facility for COVID. Possibly of a further "Lighthouse Laboratory" being established on behalf of UK Government. Main impact may now be on storage space for Medical Records - looking at additional storage capacity.	➡	30-Jun-20																																																																																										
A7	The impact of the pandemic on workload and also travel restrictions has meant that staff have largely not taken annual leave in the first few months of the year and may be equally less inclined to do so over the summer. This stores up the potential for large numbers of staff to be looking to take high volumes of annual leave in relatively short timeframes towards the end of the year, impacting on service delivery.	5	4	20	Relaxation of carry-over rules that might lead to a flattening of the curve in terms of large numbers of staff being off at the same time. Updated guidance on annual leave approved by Planning & Response Group on 2 June.	3	4	12	GH and AH to discuss some details on the specific wording of the guidance. Guidance to be issued to all staff.	Trade Unions largely supportive of measures which are being introduced on an all-Wales basis.	➡	30-Sep-20																																																																																										
A8	GP Trainees, who are employed by NWSSP, are exposed to a level of risk of risk of catching COVID-19 but are outside the direct control and influence of NWSSP.	5	5	25	Risk Assessments by Education Supervisor - leads to decision on what PPE is to be provided.	2	5	10	This was raised at the SLE Project Board Skype call on 27 May. The tripartite 'duties' agreement goes a long way to emphasising the health and safety at work responsibilities of the host. This will be pointed out at the meeting in the context of Covid-19 risks with emphasis on the risk assessment process. There will probably need to be a follow up contact with hosts, with or immediately after the risk assessment.	ML raised the issue of the requirement for Host Organisations to ensure that their Educational/Clinical supervisors complete this with the Foundation Doctors /GP trainees at the Programme Board meeting last Friday (29 May). We will however need to follow this up with an e mail to Medical Directors/GP Educational Supervisors this week advising them that the risk assessment form has been sent to all doctors employed via SLE arrangements and they need to ensure under our tripartite agreement that forms are completed locally with the respective Clinical supervisor. We will liaise via HEIW when the returns have been completed. The WG paperwork includes advice on discussion with managers (supervisors for trainees) to evaluate risk and plan the correct approach.	➡	30-Jun-20																																																																																										
<div><div><div>Key to Impact and Likelihood Scores</div><table><tr><th colspan="2" rowspan="2"></th><th colspan="5">Impact</th></tr><tr><th>Insignificant</th><th>Minor</th><th>Moderate</th><th>Major</th><th>Catastrophic</th></tr><tr><th colspan="2">Likelihood</th><th>1</th><th>2</th><th>3</th><th>4</th><th>5</th></tr><tr><td>5</td><td>Almost Certain</td><td>5</td><td>10</td><td>15</td><td>20</td><td>25</td></tr><tr><td>4</td><td>Likely</td><td>4</td><td>8</td><td>12</td><td>16</td><td>20</td></tr><tr><td>3</td><td>Possible</td><td>3</td><td>6</td><td>9</td><td>12</td><td>15</td></tr><tr><td>2</td><td>Unlikely</td><td>2</td><td>4</td><td>6</td><td>8</td><td>10</td></tr><tr><td>1</td><td>Rare</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr><tr><td></td><td>Critical</td><td colspan="5">Urgent action by senior management to reduce risk</td></tr><tr><td></td><td>Significant</td><td colspan="5">Management action within 6 months</td></tr><tr><td></td><td>Moderate</td><td colspan="5">Monitoring of risks with reduction within 12 months</td></tr><tr><td></td><td>Low</td><td colspan="5">No action required.</td></tr></table></div><div><table><tr><td>✳</td><td>New Risk</td></tr><tr><td>⬆</td><td>Escalated Risk</td></tr><tr><td>⬇</td><td>Downgraded Risk</td></tr><tr><td>➡</td><td>No Trend Change</td></tr></table></div></div>															Impact					Insignificant	Minor	Moderate	Major	Catastrophic	Likelihood		1	2	3	4	5	5	Almost Certain	5	10	15	20	25	4	Likely	4	8	12	16	20	3	Possible	3	6	9	12	15	2	Unlikely	2	4	6	8	10	1	Rare	1	2	3	4	5		Critical	Urgent action by senior management to reduce risk						Significant	Management action within 6 months						Moderate	Monitoring of risks with reduction within 12 months						Low	No action required.					✳	New Risk	⬆	Escalated Risk	⬇	Downgraded Risk	➡	No Trend Change
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MEETING	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership
DATE	30 June 2020
PREPARED BY	Roxann Davies, Corporate Services
PRESENTED BY	Roxann Davies, Corporate Services
RESPONSIBLE HEAD OF SERVICE	Andy Butler, Director of Finance and Corporate Services
TITLE OF REPORT	Update on the Implementation of Audit Recommendations
PURPOSE This report provides an update to the Audit Committee on the progress of tracking audit recommendations within NWSSP. In this report, the base position has been taken from the previous report presented to the Audit Committee. Therefore, please note that this report does not include figures and assurance ratings for the audit reports listed on the present Audit Committee agenda.	

1. INTRODUCTION

NWSSP records audit recommendations raised by Internal Audit, Wales Audit Office 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. It is important to note that during 2018, the Audit Tracker achieved **Substantial Assurance**, following an Internal Audit.

At the October 2019 meeting, the annual review of active recommendations recorded on the master tracker was presented for the Committee's assurance and information. The annual review of active recommendations will be brought to the October 2020 meeting of the Committee and the Forward Plan of Committee business has been updated to reflect this.

2. CURRENT POSITION

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

There are **48** reports covered in this review; **11** reports have achieved **Substantial** assurance; **25** reports have achieved **Reasonable** assurance, **0** reports have been awarded **Limited** assurance or **No Assurance**; and **12** reports were generated

with **Assurance Not Applicable**. The reports include **202** recommendations for action.

The following reports were categorised as **Assurance Not Applicable**:

- **5** Internal Audit Advisory Reports
- **2** Wales Audit Office Reports
- **1** SGS UK Ltd ISO14001:2015 Audit Report
- **1** Information Commissioner's Office Training Audit Report
- **1** Physical Security Review Report
- **1** WAO Management Letter for Cardiff and Vale University Health Board (1 X finding added for monitoring progress, as applicable to NWSSP)
- **1** Audit of Financial Statements Report and Management Letter for Velindre University NHS Trust (1 X finding added for monitoring progress, as applicable to NWSSP)

Table 1 - Summary of Audit Recommendations

Recommendations		Implemented	Not Yet Due	Revised Deadline	Overdue	Not NWSSP Action
Internal Audit	146	133	12	1	0	0
High	13	11	1	1	0	0
Medium	73	66	7	0	0	0
Low	60	56	4	0	0	0
Not Applicable	0	0	0	0	0	0
External Audit	25	23	1	1	0	0
High	0	0	0	0	0	0
Medium	23	21	1	1	0	0
Low	2	2	0	0	0	0
Not Applicable	0	0	0	0	0	0
Other Audit	31	31	0	0	0	0
High	4	4	0	0	0	0
Medium	7	7	0	0	0	0
Low	20	20	0	0	0	0
Not Applicable	0	0	0	0	0	0
TOTALS:	202	187	13	2	0	0

3. REVISED DEADLINES FOR APPROVAL

There is currently **one recommendation** that has not been implemented within its target completion date, which presents a **Revised Deadline for Approval**.

- Cyber Security 2019-20
 - Extension requested from 31/05/2020 to 30/09/2020

Full details of the recommendation is set out in **Appendix B**, for the attention of the Audit Committee.

4. RECOMMENDATIONS

The Audit Committee are asked to:

- **NOTE** the report findings and progress made to date regarding implementation of audit recommendations; and
- **APPROVE** the proposed Revised Deadline, as detailed at **Appendix B**.

SUMMARY OF LATEST AUDIT REVIEWS BY SERVICE AREA												
Internal Audit Reference	Reference	Directorate	Health Board/Trust	Report Title	Year	Assurance Rating	Recommendations	Implemented	Not Yet Due	Revised Deadline	Overdue	Not NWSSP Action
INTERNAL AUDIT REPORTS												
NWSSP-1718-03	CORP/17-18/2	Corporate Services	NWSSP	Non-Medical Education Training Budget	2017-18	Substantial	3	3	0	0	0	0
NWSSP-1718-12	CORP/17-18/3	Corporate Services	NWSSP	Audit Tracker Review	2017-18	Substantial	2	2	0	0	0	0
NWSSP-1718-16	CORP/17-18/4	Corporate Services	NWSSP	Corporate Governance	2017-18	Substantial	2	2	0	0	0	0
NWSSP-1718-06	CORP/17-18/5	Corporate Services	NWSSP	Surgical Materials Testing Laboratory (SMTL)	2017-18	Reasonable	3	3	0	0	0	0
NWSSP-1718-09	CORP/17-18/6	Corporate Services	NWSSP	Performance Management	2017-18	Reasonable	3	3	0	0	0	0
NWSSP-1819-02	CORP/17-18/6	Corporate Services	NWSSP	BACS Bureau Review	2018-19	Advisory Report	4	4	0	0	0	0
NWSSP-1819-04	CORP/18-19/1	Corporate Services	NWSSP	Wales Infected Blood Support Scheme	2018-19	Reasonable	10	10	0	0	0	0
NWSSP-1819-10	CORP/18-19/2	Corporate Services	NWSSP	Welsh Language Standards	2018-19	Reasonable	3	3	0	0	0	0
NWSSP-1819-14	CORP/18-19/3	Corporate Services	NWSSP	Risk Management and Assurance	2018-19	Substantial	2	2	0	0	0	0
NWSSP-1819-07	CORP/18-19/4	Corporate Services	NWSSP	Business Continuity Planning	2018-19	Reasonable	3	3	0	0	0	0
NWSSP-1819-11	CORP/18-19/5	Corporate Services	NWSSP	General Data Protection Regulation (GDPR)	2018-19	Substantial	3	3	0	0	0	0
NWSSP-1920-08	CORP/19-20/1	Corporate Services	NWSSP	Performance Reporting	2019-20	Substantial	1	1	0	0	0	0
NWSSP-1920-04	CORP/19-20/2	Corporate Services	NWSSP	IR35	2019-20	Reasonable	4	4	0	0	0	0
NWSSP-1920-13	CORP/19-20/3	Corporate Services	NWSSP	Strategic Planning	2019-20	Reasonable	2	2	0	0	0	0
NWSSP-1920-15	CORP/19-20/4	Corporate Services	NWSSP	Cyber Security	2019-20	Reasonable	5	1	3	1	0	0
NWSSP-1920-03	CORP/19-20/5	Corporate Services	NWSSP	Accounts Payable P2P	2019-20	Reasonable	5	3	2	0	0	0
TOTAL							55	49	5	1	0	0
Internal Audit	EMP/16-17/2	Employment Services	All Wales	TRAC System	2016-17	Reasonable	3	3	0	0	0	0
NWSSP-1718-10	EMP/17-18/1	Employment Services	All Wales	Payroll Services	2017-18	Reasonable	6	6	0	0	0	0
NWSSP-1920-10	EMP/19-20/1	Employment Services	NWSSP	Staff Expenses	2019-20	Reasonable	4	0	4	0	0	0
TOTAL							13	9	4	0	0	0
NWSSP-1819-15	PCS/18-19/1	Primary Care Services	All Wales	Patient Medical Records Store and Scan on Demand Service	2018-19	Reasonable	6	6	0	0	0	0
NWSSP-1920-14	PCS/19-20/1	Primary Care Services	All Wales	Post Payment Verification (PPV)	2019-20	Substantial	2	2	0	0	0	0
NWSSP-1920-01	PCS/19-20/2	Primary Care Services	All Wales	Contractor Payments	2019-20	Substantial	0	0	0	0	0	0
TOTAL							8	8	0	0	0	0
Internal Audit	PROC/16-17/3	Procurement Services	All Wales	Supplier Master File Follow Up	2016-17	Reasonable	2	2	0	0	0	0
Internal Audit	PROC/16-17/4	Procurement Services	Velindre/PHW	Local Procurement Team	2016-17	Reasonable	5	5	0	0	0	0
Internal Audit	PROC/16-17/5	Procurement Services	All Wales	Denbigh Stores	2016-17	Reasonable	7	7	0	0	0	0
NWSSP-1718-19	PROC/17-18/1	Procurement Services	ABMU	Carbon Reduction Commitment (CRC) Payment Review	2017-18	Advisory Report	5	5	0	0	0	0
NWSSP-1718-01	PROC/17-18/2	Procurement Services	All Wales	WAO Audit RKC Associates Lessons Learned by NWSSP	2017-18	Advisory Report	2	2	0	0	0	0
NWSSP-1819-01	PROC/18-19/1	Procurement Services	All Wales	Health Courier Services	2018-19	Reasonable	7	7	0	0	0	0
NWSSP-1819-08	PROC/18-19/2	Procurement Services	All Wales	Cwmbran Stores	2018-19	Reasonable	2	2	0	0	0	0
NWSSP-1920-06	PROC/19-20/1	Procurement Services	All Wales	Procurement Services Directorate Review	2019-20	Reasonable	5	5	0	0	0	0
NWSSP-1920-09	PROC/19-20/2	Procurement Services	All Wales	Stores - IP5	2019-20	Substantial	0	0	0	0	0	0
TOTAL							35	35	0	0	0	0
SSU SES 1819 01	SES/18-19/1	Specialist Estates Services	All Wales	Primary Care Rental Reimbursement Reviews	2018-19	Reasonable	7	7	0	0	0	0
SSU NWSSP 1920 0	SES/19-20/1	Specialist Estates Services	All Wales	Business Case Scrutiny Processes	2019-20	Reasonable	2	2	0	0	0	0
TOTAL							9	9	0	0	0	0
Internal Audit	WORK/16-17/1	Workforce	All Wales	WfIS ESR OH Bi-Directional Interface	2016-17	Reasonable	4	4	0	0	0	0
NWSSP-1718-17	WORK/17-18/1	Workforce	All Wales	WfIS ESR / Occupational Health Bi-Directional Interface (Immunisations)	2017-18	Substantial	1	1	0	0	0	0
NWSSP-1718-04	WORK/18-19/1	Workforce	All Wales	GP Specialty Training Registrars	2018-19	Reasonable	4	4	0	0	0	0
NWSSP-1819-09	WORK/18-19/2	Workforce	NWSSP	Annual Leave Management	2018-19	Reasonable	5	5	0	0	0	0
NWSSP-1819-05	WORK/18-19/3	Workforce	NWSSP	Recruitment and Retention	2018-19	Advisory Report	3	3	0	0	0	0
NWSSP-1920-07	WORK/19-20/1	Workforce	NWSSP	Time Recording	2019-20	Substantial	1	1	0	0	0	0
NWSSP-1920-05	WORK/19-20/2	Workforce	NWSSP	Health and Safety	2019-20	Reasonable	5	5	0	0	0	0
NWSSP-1920-16	WORK/19-20/3	Workforce	NWSSP	Contact Centres	2019-20	Advisory Report	3	0	3	0	0	0
TOTAL							26	23	3	0	0	0
WALES AUDIT OFFICE EXTERNAL AUDIT REPORTS												
External Audit	WAO/18-19/1	All Services	All Wales	WAO Management Letter	2018-19	Not Applicable	3	3	0	0	0	0
External Audit	WAO/18-19/2	All Services	All Wales	WAO Nationally Hosted NHS IT Systems Assurance Report	2018-19	Not Applicable	22	20	1	1	0	0
TOTAL							25	23	1	1	0	0
OTHER AUDIT REPORTS												
Other Audit	ICO/17-18	Corporate Services	NWSSP	Information Commissioner's Office (ICO) Training Audit	2017-18	Not Applicable	10	10	0	0	0	0
Other Audit	ISO14001/18-19	Corporate Services	NWSSP	SGS UK Ltd Audit of ISO14001 Environmental Management System	2018-19	Not Applicable	1	1	0	0	0	0
Other Audit	SECURITY/18-19	Corporate Services	NWSSP	Physical Security Review of NWSSP	2018-19	Not Applicable	18	18	0	0	0	0
Other Audit	Cardiff/WAO/F7	Corporate Services	NWSSP	WAO Management Letter for Cardiff and Vale University Health Board	2018-19	Not Applicable	1	1	0	0	0	0
Other Audit	Velindre/WAO/F3	Corporate Services	NWSSP	Audit of Financial Statements Report and Management Letter for Velindre University NHS Trust	2018-19	Not Applicable	1	1	0	0	0	0
TOTAL							31	31	0	0	0	0
TOTAL RECS							202	187	13	2	0	0

APPENDIX A - PROGRESS OF AUDIT RECOMMENDATIONS

ID	Internal Audit Report Ref Rec No / Ref NWSSP Service Report Title Report Year	Status	Issue Identified	Risk Rating	Recommendation	Responsibility for Action	Management Response	Original Deadline	Updated Deadline	Update On Progress Made
RECOMMENDATIONS FOR THE AUDIT COMMITTEE'S ATTENTION										
FINANCE AND CORPORATE SERVICES										
Cyber Security 2019-20										
1.	NWSSP-1920-15 1 CORP/19-20/4 Corporate Services NWSSP Cyber Security 2019-20	REVISED DEADLINE FOR APPROVAL	There is no active work on raising staff awareness of cyber security, other than emails being sent in response to specific issues. We noted that the following items are not in place: (a) there is no page on the NWSSP website with cyber security information for staff to refer to; (b) there is no regular cyber security newsletter or bulletin; and (c) there is no process for evaluating staff knowledge and response to phishing attacks. As it is generally accepted that users account for up to 90% of breaches, without ensuring user awareness and compliance with good practice there is an increased risk of a breach. Risk: Loss of data and inappropriate access to information from entities internal to the organisation.	High	A cyber security page should be created on the NWSSP website and regular bulletins should be provided. Consideration should be given to running a phishing test to establish staff level of compliance and awareness.	Head of Finance and Business Development	There are a number of ways in which cyber security issues and concerns are communicated to staff as follows: (a) the launch of a mandatory cyber awareness training package for all staff on 31 December 2019; (b) briefings on cyber security to Audit Committee and the SMT, which are then cascaded to directorates; and (c) regular reminders to staff through Information Governance training and e-mail updates. 1. However, we do acknowledge that there is more that can be done. In particular, following the recent roll-out of Office365, an NWSSP Teams site and accompanying SharePoint web site has been requested from the NWSSP 0365 team and will be created as part of the first tranche of Teams sites for NWSSP. The site will provide a platform for communication for members of staff within NWSSP as well as the sharing of security information from NWSSP, NWIS and Cymru Warp. The Teams platform will allow notification of all new documents and pages to members of the team. 2. NWIS are currently investigating the capability of providing a national phishing solution, however if this is not forthcoming the sourcing of a local solution will be undertaken in line with the guidance provided by NWIS.	1. 31/05/2020 2. 30/09/2020 Request extension to 30/09/2020		The request has gone into the business change managers and is being progressed. However, due to COVID-19, there is a current delay with this which should be resolved shortly. Request extension to 30/09/2020

MEETING	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership
DATE	30 June 2020
PREPARED BY	Peter Stephenson, Head of Finance and Business Development
PRESENTED BY	Peter Stephenson, Head of Finance and Business Development
RESPONSIBLE HEAD OF SERVICE	Andy Butler, Director of Finance and Corporate Services
TITLE OF REPORT	NWSSP Corporate Risk Register – June 2020

PURPOSE

To provide the Audit Committee with an update as to the progress made against the organisation's Corporate Risk Register.

1. INTRODUCTION

The Corporate 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	June 2020
Red Risk	2
Amber Risk	6
Yellow Risk	3
Green Risk	0
Total	11

2.1 Red-rated Risks

Risk A1 – The Northern Ireland model procured to replace the NHAIS system fails to deliver the anticipated benefits within required timescales impacting the ability to pay GPs.

A Project Board has been established to oversee this risk, and this reports to a Programme Board covering the three main developments connected to NHAIS, namely GMS, GOS and PCRM. Work is on-going with the planned go-live date of 1 July 2020 still the target.

NWSSP Audit Committee
30 June 2020

Risk A3 - NHS Digital are withdrawing the Ophthalmics Payment service from the end of March 2020.

The in-house development of a replacement product, supported by an external consultant, has been adversely impacted by COVID-19. However, NHS Digital have extended their support until the end of September 2020, and the project recommenced at pace from the end of April.

2.2 Changes to Risk Profile

The only change to the Risk Register is that the risk relating to IT capacity has been moved to the Risks for Monitoring section following significant investment in IT equipment over recent months.

3. RISKS FOR MONITORING

There are two risks that have reached their target score and which are rated as follows:

Current Risk Rating	June 2020
Red Risk	0
Amber Risk	0
Yellow Risk	1
Green Risk	1
Total	2

4. RECOMMENDATION

The Audit Committee is asked to:

- **NOTE** the Corporate Risk Register.

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				
Risks for Action												
A1	The Northern Ireland model procured to replace the NHAIS system fails to deliver the anticipated benefits within required timescales impacting the ability to pay GPs (Original risk added April 2017)	4	5	20	Legal Counsel advice received. PMO Support Project and Programme Boards in place Heads of Agreement signed	4	4	16	Programme and Project Boards to review progress in lead-up to 1 July go-live date for GP payments.	The final business case has been approved by both the SSPC and the Velindre Trust Board at their most recent meetings and funding received from Welsh Government for Northern Ireland model. Go-live is scheduled for 1 July.	➡	31-Jul-20
	Escalated Directorate Risk									Risk Lead: Director of Primary Care Services		
A2	Failure to obtain clinical engagement in assessing non-stock requirements stemming from a no-deal Brexit (added Apr 2019)	5	5	25	Storage facility in place (IP5) that has been adequately stocked to cope with a no-deal Brexit. Regular system testing being undertaken to test resilience. This risk aligns only to the replacement of the GMS payments element of NHAIS.	2	4	8	Taken decision to procure all critical non-stock items as a contingency.	Risk downgraded following election and subsequent withdrawal from EC. However, political situation needs to be monitored to ensure that risk does not re-occur if 31 December 2020 deadline for agreement not achieved.	➡	31-Dec-20
	Strategic Objective - Customers									Risk Lead: Director of Procurement Services		
A3	NHS Digital are withdrawing the Ophthalmics Payment service from the end of March 2020. (Added June 2019)	5	5	25	Contingency arrangements in place in the event of NHS Digital switching off services before new solution in place. Programme Board established.	3	5	15	Developing in-house solution making use of K2 software. This was used to develop the Student Awards Service. The decision to move to a bespoke development and not to engage with CAPITA relates mainly to the fact that WG sources suggest a move away from the traditional approach in delivering eye services into the community and the delivery of an updated contract in Wales.	Support from NHS Digital has been extended until end September 2020. COVID-19 has caused some delays with development, but project recommencing on 27/4.	➡	30-Sep-20
	Escalated Directorate Risk									Risk Lead: Director of Primary Care Services		
A4	NWSSP are unable to recruit and retain sufficient numbers and quality of staff for certain professional services (Procurement Services) resulting in a potential failure to meet desired performance targets and/or deliver service improvements. (Added April 2017)	5	4	20	Staff Surveys & Exit Interviews Monitoring of turnover and sickness absence Workforce & OD Framework Work with Great With Talent to develop On-Boarder, Absence & Exit questionnaires (3, 6 and 12 months) Development of Clerical Bank Strengthened relationship with local universities Work-based degree opportunities in some professional services Use of Social Media Use of Recruitment Consultants Targeted Advertising - Trade Journals	4	3	12	Exit interviews to assess rationale for staff leaving employment - 31 Mar 2018 (HR) - on hold due to procurement tender exercise	Recruitment and retention remains a concern, particularly within professional posts primarily with the procurement services function. Recruitment has improved in other professional functions. Work is taking place with all services to have in pace agile recruitment and retention strategies to attempt to address these concerns, utilising available data and information.	➡	30-Sep-20
	Strategic Objective - Staff									Risk Lead: Director of Workforce and OD		
A5	NWSSP's lack of capacity to develop our services to deliver further efficiency savings and introduce innovative solutions for NHS Wales and the broader public sector. (Added April 2017)	4	4	16	IMTP Horizon scanning days with SMT and SSPC to develop services Established new Programme Management Office (PMO) IT Strategy Regular reporting to SMT and SSPC	2	3	6	1. Implementation of project management software (AB) 2. Invest in Robotic Process Automation (AB)	1. Procurement pilot project completed - currently being rolled out in NWSSP 2. RPA pilot in progress - update to July SMT and further update to Dec 2019 SMT	➡	30-Sep-20
	Strategic Objective - Service Development									Risk Lead: Director of Finance & Corporate Services		
A6	Lack of effective succession planning at a senior level will adversely impact the future and strategic direction of NWSSP due to the age profile of the SMT. (added April 2017)	4	3	12	Workforce & OD Framework On-going development of existing staff to ensure a ready supply of staff to meet the maturing organisation's needs. Leadership Development Programmes	3	3	9	1. Develop a plan which includes likely key dates for each of the affected services and which prioritises succession planning based on proximity of risk (HR) 2. NHS Wales Leadership Programme - identify key staff with potential for future development and encourage them to undertake the leadership programme - (HR) 3. National Succession Strategy for NHS Wales - participate in the work of the national group and identify high performing staff who may be eligible for consideration to support succession planning requirements - (HR)	Recent appointments of senior staff have helped to address this risk. New Director of Legal & Risk Services appointed and Director of PCS to be appointed once COVID-19 crisis is past.	➡	30-Sep-20
	Strategic Objective - Staff									Risk Lead: Director of Workforce and OD		
A7	Suppliers, Staff or the general public committing fraud against NWSSP. (added April 2019)	5	3	15	Counter Fraud Service Internal Audit WAO PPV National Fraud Initiative Counter Fraud Steering Group Policies & Procedures Fraud Awareness Training Fighting Fraud Strategy & Action Plan	4	3	12	1. Increase level of counter fraud resource (AB 30/6/20) 2. Implement actions from Fighting Fraud Strategy (PS On-going) 3. Formally present Counter Fraud Work Plan to SMT (Complete)	Risk increased due to COVID-19 and significant increase in expenditure.	➡	30-Sep-20
	Strategic Objective - Value For Money									Risk Lead: Director of Finance & Corporate Services		
A8	Risk of cyber attack exacerbated if NWSSP, or other NHS Wales organisations, run unsupported versions of software. (added Apr 2019)	5	5	25	Cyber Security Action Plan Stratix Consulting Review IGSG Information Governance training Mandatory cyber security e-learn introduced Dec 19 Internal Audit review - Reasonable Assurance (April 2020)	2	5	10	Consider introduction of mandatory cyber security e-learn (Complete) Follow up progress with Cyber Security Plan (AB On-going) Complete actions from internal audit review of BCP (Complete) Promote use of Self-Serve ESR (Complete) Move all desktop devices to Windows 10 by the Windows 7 end of support (PS 31/12/20) Undertake further IA review of Cyber Security (Complete)	Nick Lewis presented update to October 2019 Audit Committee and due to present to SMT. E-learn to be introduced December 2019 Windows 10 migration delayed by COVID but to be completed by Dec 20	➡	31-Dec-20
	Strategic Objective - Service Development									Risk Lead: Director of Finance & Corporate Services		
A9	Risk to services provided at Marmilad following notice that Landlord may look to sell site for housing from 2023. (added Nov 2019)	5	4	20	Additional space available in IP5.	3	3	9	Meeting scheduled for 18 November to discuss risk.	Meeting held as planned on 18 Nov. As not likely to happen until 2023, agreed to revisit at end of 2020 and consider space options in IP5.	➡	31-Dec-20
	Strategic Objective - Staff									Risk Lead: Director of Finance & Corporate Services		
A10	There is an increased fire risk with a consequence for protection of buildings at Alder House, Brecon House and Matrix House due to a lack of compartmentation in the roof space. (added Feb 2020)	2	5	10	Fire Safety Officer Risk Assessment - assessed risk to life as low - Update Paper to Feb and May SMTs.	2	5	10	Written to Landlords to remind them of their responsibilities to address this issue - thus far not wanting to take any further action. Take legal advice to confirm where responsibilities for fire compartmentation lie.	Risk discussed at May SMT. Although risk to life has been assessed as low, NWSSP has a duty of care to its staff. Brecon House also stores patient records and any loss or damage caused by a fire would be difficult to manage.	➡	31-Jul-20
	Strategic Objective - Staff									Risk Lead: Director of Workforce and OD		
A11	Failure to comply with Welsh Language requirements and capacity to meet the increased demand for Welsh translation services resulting from the implementation of the Welsh Language Standards leading to reputational damage for NWSSP. (added April 2017)	3	4	12	Welsh Language Officer appointed Staff required to populate Welsh language skillset in ESR Welsh Language Translator appointed WL awareness is included within the face to face corporate induction training day Accredited WL training in place at several NWSSP sites WL monitoring report submitted to SMT External comms - WIAP project ensuring all web information is bilingual, graphic design, public events, etc	2	3	6	1. Undertake a Cost/benefits analysis to justify further investment in Welsh Language capacity - complete 2.Bilingual interface of TRAC recruitment software to be fully bilingual - complete 3. Investigate the potential for introducing a WL hub to provide support with translation for NHS Wales - complete 4. Undertake Internal Audit review of progress against Welsh Language Standards - complete. Reasonable Assurance.	Regular updates to SMT and additional resource recruited Jan 2019. Further recruitment exercise in May 2019 Reasonable Assurance from Internal Audit review. Undertaken joint recruitment with PHW and NWIS - 3 new translators appointed in June 2019 COVID-19 has resulted in many notices not being translated - allowed for under Welsh Language Standards Appealed a number of standards with Welsh Language Commissioner (Nov 19)	➡	31-Mar-20
	Strategic Objective - Staff									Risk Lead: Director of Finance and Corporate Services		
Risks for Monitoring												
M1	Disruption to services and threats to staff due to unauthorised access to NWSSP sites. (Added May 2018)	5	4	20	Manned Security at Matrix CCTV Locked Gates installed at Matrix. Security Review Undertaken (reported Dec 18) Increased Security Patrols at Matrix.	1	4	4	Continue to monitor.	Security Review undertaken and reported to SMT in Dec 2018. No major findings and all agreed actions implemented or superseded.	➡	
	Strategic Objective - Staff									Risk Lead; Director Specialist Estates Services/Director of Finance and Corporate Services		
M2	Operational performance is adversely affected through the use of some out-of-date software systems, lack of consistent IT support across NHS Wales resulting in interoperability issues and the limited capacity of NWIS to meet the demand for IT development to develop our services. (added April 2017)	4	5	20	Created a Business Systems and Informatics Department Service Level Agreement (SLA) in place with NWIS Significant additional capital funding obtained from Welsh Government in prior year for IT investment Development of draft IT strategy Quarterly Reporting of Performance to SMT Internal Audit review of BCP - Reasonable Assurance	1	3	3	Continue to monitor.	Huge amount of work undertaken in recent weeks to provide staff with new laptops, VPN tokens and transition to Office 365.	⬇	
	Strategic Objective - Excellence									Risk Lead: Director of Finance & Corporate Services		

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

✳	New Risk
⬆	Escalated Risk
⬇	Downgraded Risk
➡	No Trend Change

MEETING	NWSSP Audit Committee
DATE	30 June 2020
PREPARED BY	Peter Stephenson, Head of Finance and Business Development
PRESENTED BY	Peter Stephenson, Head of Finance and Business Development
RESPONSIBLE HEAD OF SERVICE	Andy Butler, Director of Finance and Corporate Services

TITLE OF REPORT

Assurance Mapping Update – June 2020

PURPOSE OF REPORT

To provide the Audit Committee with an update as to the progress made in mapping the assurances against each Directorate's inherent risks.

1. INTRODUCTION

The updated paper containing the Directorate Assurance Maps is presented at **Appendix 1** for information.

2. RECOMMENDATION

The Audit Committee is asked to:

- **NOTE** the updated Assurance Maps.

NWSSP

Assurance Mapping




30 June 2020

Audit Committee

Introduction

An assurance map sets out pictorially the level of assurance against risks using the HM Treasury Three Lines of Defence Model. The benefit of this approach is that it both introduces a qualitative assessment to the assurance and provides an informative overview of whether the level of assurance for each risk is appropriate .

The map is produced using the following criteria to rate the required level of assurance, the individual assurance providers, and the overall current level of assurance:

Detailed Review of Relevant Information		
Medium Level Review		
Cursory or narrow scope review		

While the detailed review of relevant information obviously provides the most assurance, there is a place for each of the three categories in gaining assurance over a specific risk. For instance, a risk where there are multiple levels of detailed assurance may well indicate over-control with possible duplication of effort. Generally, there is likely to be more detailed assurance in the 1st line of Defence, with the other two categories being more prevalent in the 2nd and 3rd lines.

Assurance can be both positive and negative (i.e. just because a risk is well-assured, it does not necessarily mean that there isn't a problem with it. However, if there is a problem, good assurance means that the organisation should know about it at an early stage).

2020 Update

The Assurance Maps for NWSSP were first presented to the Audit Committee in November 2017, with an update provided in October 2018. The maps have again been reviewed to ensure that they remain current. Following an internal audit recommendation in March 2019 to undertake a more detailed review of the quality of assurance contained in the maps, this has been completed.

The update reported in October 2018 demonstrated that the vast majority of risks had adequate assurance in place. There were some exceptions, notably Business Systems and Information (BS&I) and Health Courier Services (HCS). In general, all previous assurances remain in place and good progress has been made in both BS&I and HCS over recent months although there is still more to be done. Similarly the Welsh Infected Blood Assurance Map has improved in its recent rating due to more robust governance and reporting arrangements being embedded.

NWSSP Board Assurance Map

Strategic Goals	Required Assurance	1st Line of Defence - Business Management											2nd Line of Defence - Corporate Oversight											3rd Line of Defence - Independent Assurance					Current Assurance	Comment
		SMT	Quarterly Reviews	Business Partners	Policies & Procedures	Performance Framework	Training, Mentoring and Coaching Network	Local Staff Focus Groups	Health & Well-Being Staff Group	Culture & Engagement Group	Sustainable Development Group	IMTP/Business Plans	Audit Committee	SSPC	Quarterly Exec to Exec	DoF's meeting	Local Partnership Forum	Customer Surveys	Staff Surveys	Peer Group Meetings	Board Secretaries	WODs Meetings	Internal Audit	WAO	Welsh Government Customer Service Excellence	Wales Quality Unit	Counter Fraud Service	Horizon Scanning Events		
VFM - A highly efficient and effective organisation delivering real term savings and service quality benefits to its customers.																														
Customers & Partners - An open and transparent customer-focused culture that supports the delivery of high quality services.																														
Excellence - An organisation that delivers process excellence and focuses on continuous service improvement, automation and the use of technology																														
Staff - Appropriately skilled, productive, engaged and healthy workforce.																														
Service Development - Extend the range of high quality services provided to NHS Wales and the Welsh public sector.																														

Accounts Payable

Risk	Assurance																	Comment
	Required Assurance	1st Line of Defence - Business Management					2nd Line of Defence - Corporate Oversight					3rd Line of Defence - Independent Assurance					Current Assurance	
		Policies & Procedures Segregation of Duties	Oracle System Controls Internal QA checks	AP SMT Fiscal Tec Reports	KPI Reports NWSSP 1/4ly Review	P2P LHB Meeting Quarterly Exec to Exec	NWSSP SMT Customer Surveys NWSSP IG Group	Internal Audit WAO External Audit	Counter Fraud National Fraud Initiative	VAT Audits	ISO Fiscal Tec Reviews	Recovery Audit						
Duplicate or incorrect payments																		Need ISO replacement for Kirsty
Failure to comply with PSPP targets																		
Fraudulent or erroneous amendments to supplier details																		
Payment madeto the wrong supplier																		
Incorrect payment or treatment of VAT																		VAT Audits within LHBs
Late payments to organisations exceeding contractual terms																		
Breach of sensitive data.																		

Audit & Assurance

Risk	Required Assurance	1st Line of Defence - Business Management						2nd Line of Defence - Corporate Oversight						3rd Line of Defence - Independent Assurance	Current Assurance	Comments
		Qualified / Skilled Staff	Internal Audit Quality Manual	Team/Role Audit Software	KPIs	Stakeholder Feedback	Quality Assurance & Improvement	NWSSP Quarterly Review	Audit Committees	Chairs of AC network	SSPC	Board Secretaries	External Quality Assessment	Wales Audit Office	External groups / accreditation	
Failure to comply with Public Sector Internal Audit Standards																EQA in 2018 gave 'green' assessment across all Standards
Failure to complete Internal Audit Plans on a timely basis																Recruitment still a challenge in some areas
Failure to be perceived as adding value by clients																key area of focus for IMTP and working with Board Secretaries
Failure to meet reporting deadlines																

Business Systems and Information

Risk	Required Assurance	1st Line of Defence - Business Management					2nd Line of Defence - Corporate Oversight							3rd Line of Defence - Independent Assurance					Current Assurance	Comment					
		Qualified Staff	Policy & Procedures	Service Point Reports	Project Highlight Reports	Project Team Meetings	Cyber Plan	F&CS SMT	Asst Directors Meeting	NWSSP SMT	Project Board	IGSG	BCP	IPAD	PMO	Internal Audit	WAO	Stratia Consulting	NWIS Contract Meetings						
Failure to respond to user requests promptly																									Performance reports have been developed
Failure to deliver projects on time and/or budget																									
Risk of cyber security attack																									
Insufficient capacity and capability																									Ongoing review
Failure of business resilience																									Ongoing review
Technology replacement (hardware and software)																									

Corporate Services

Risk	Required assurance	1st Line of Defence - Business Management								2nd Line of Defence - Corporate Oversight								3rd Line of Defence - Independent Assurance				Current Assurance	Comment						
		Policies & Procedures Risk Register Review	Core Skills Training Framework	Health & Care Standards	Committee Self-Effectiveness Survey	Security Checklists	Business Continuity Plans	CIP Self-Assessment	Quarterly Reviews	F&CS SMT	NWSSP SMT	SSPC	Audit Committee	SSP Senior Meeting	IG Steering Group	Staff Surveys	Board Secretaries Group	Health & Safety Group	Security Review	Annual Governance Statement	PMO	Internal Audit	WAO External Audit	Wales Quality Centre	Customer Services Excellence	HSE	ISO/OHSAS		
NWSSP's estate is not effectively maintained and protected.																													
There is a major information governance breach																													
Risks are not effectively managed across NWSSP																													
Committees are not provided with accurate and timely information.																													

Counter Fraud

Risk	Required Assurance	1st Line of Defence - Business Management						2nd Line of Defence - Corporate Oversight						3rd Line of Defence - Independent Assurance						Current Assurance	Comment	
		Accreditation of Staff	Anti Fraud Manual	FIRST Database	Self-Review Toolkit	Fighting Fraud Strategy	NHSCFA Standards	Counter Fraud Steering Group	LHB Audit Committees	Wales LCFS Forum	Wales Lead LCFS Forum	Quarterly Reporting to LHBs	NHSCFA SRT Reviews	NHSCFA Annual Review	Police	CPS	Welsh Govt	Wales Fraud Forum	WAG	Internal Audit	HMRC	
Failure to comply with PACE and other relevant legislation																						
Inconsistency of approach due to varying levels of resource																						LCFS staff accountable to their own employing organisations

Finance

	Required assurance	Business Management								Corporate Oversight								3rd Line of Defence - Independent Assurance	Current Assurance	Comment		
Risk		Policies & Procedures	Scheme of Delegation	Budget Reports	F&CS SMT	Professionally Qualified Staff	Core Skills Training Framework	PADR	Quarterly Reviews	NWSSP SMT	SSPC	Audit Committee	SSP Senior Meeting	Directors of Finance Forum	Staff Surveys	Finance Staff Academy	Internal Audit	WAO External Audit	Wales Quality Centre	Customer Service Excellence		
Budgets do not accurately reflect the needs of NWSSP																						
Budget Holders do not understand and/or accept their financial management responsibilities																						
Lack of timely, appropriate and accurate financial information.																						
Failure to balance directorate and/or overall NWSSP budget.																						
Budget Setting Process is late or not tailored to individual Service spending profiles																						
3 year forecasting does not reflect the growing demands on NWSSP resources																						
Services are not provided with Senior Finance Business Partnering Support																						

Workforce - Health & Safety

Risk	Required Assurance	1st Line of Defence - Business Management							2nd Line of Defence - Corporate Oversight							3rd Line of Defence - Corporate Oversight				Current Assurance	Comment	
		Policies & Procedure	Nebosh Accreditation	Risk Assessments	Regional H&S Meetings	All-Wales H&S Meetings	H&S Site Audits	Senior Mgmt reporting	NWSSP SMT	LPF	Audit Committee	Velindre H&S Meetings	SSPC	VNHST Estates Meeting	All-Wales H&S Advisors Forum	Quarterly Reviews	HSE	Internal Audit	Welsh Government	WODS		
Non compliance with policies, procedures and protocols																						
Failure to comply with statutory Health and Safety legislation (inc Estates)																						
Failure to induct new starters appropriately regarding site induction																						
Failure to maintain core competencies																						
Failure to report accidents/incidents in timely manner																						
Failure to have emergency preparedness measures in place																						
Failure to investigate incidents and accidents and to learn from experience																						
failure to identify hazards																						

Health Courier Services

Risk	Required Assurance	1st Line of Defence - Business Management										2nd Line of Defence - Corporate Oversight										3rd Line of Defence - Independent Assurance				Current Assurance	Comment
		Policies & Procedures	Annual Driving Licence Checks	Driving / Operational Assessment	Accident Monitoring	Driver Database (HGVs only)	Tracker System	Daily Vehicle Inspection Inc Equipment	Maintenance Programme	Core Skills Training	National Process for monitoring	Monthly Business Meetings	HCS SMT Meetings	Procurement SMT	KPIs	Meetings with LHBA	NWSPF Quarterly Review	Quarterly Exec to Exec	NWSPF SMT	NWSPF IG Group	SSPC Internal Audit	Freight Transport Assoc (HGV)	NPAG - Transportation Best Practice	Dangerous Goods Safety Audit			
Risk of accident due to poor driver behaviour																										Driving assessment & Tracker System not yet fully introduced	
Risk of accident due to poorly maintained vehicle																											
Risk of injury to staff from moving and handling goods																											
Risk of Information Security breach.																											
Risk of fraud on Fuel Cards																											
National Fuel Shortage/Dispute																											
Inability to monitor of Time In Transit & Handover of Items																											
Risk of Non Compliance of ADR																											
Risk to Quality of Fleet Maintenance/Transport Infringement with no Fleet manager in post																											
Adverse Weather - Service Delivery																											
Training Consistency Pan Wales																											

Legal & Risk Services

Risk	Required Assurance	1st Line of Defence - Business Management						2nd Line of Defence - Corporate Oversight				3rd Line of Defence - Independent Assurance						Current Assurance	Comment
		Professionally Qualified Staff	Office Manual	Peer Review	LEXCEL Standards	KPIs	Case Closure Satisfaction Questionnaires	NWSSP Quarterly Review	NWSSP SMT	WRP Committee	LHB Board Secretary Meetings	SRA	LEXCEL	Customer Service Excellence	Internal Audit	WAO	Welsh Government Wales Quality Centre		
Making a professional or administrative error on a case file																			
Risk of an incorrect payment of a PPO																			
Failure to be perceived as adding value by clients																			

Payroll

Risk	Required assurance	1st Line of Defence - Business Management			2nd Line of Defence - Corporate Oversight											3rd Line of Defence - Independent Assurance							Current Assurance	Comment			
		Policies & Procedures	Published Deadlines	Segregation of Duties	Variance Reports	Overpayment Reports	KPI Reports	Budget Reports	Expenses Oversight Report	ESMT SMT	Monthly LHB Meeting	LHB Quarterly Review	Quarterly Exec to Exec	ES Peer Review	Annual Survey	NWSP IG Group	NWSP SMT	Internal Audit	WAO External Audit	WAO CAATS Audit	Counter Fraud	HMRC Audit	Customer Service Excellence	National Fraud Initiative	Wales Quality Unit		
Overpayment of employees																											
Underpayment of employees																											
Duplicate Payments																											
Under or over payment of expenses																											
Errors in calculating Tax and NI Payments																											
Information Governance/Data Protection Breach																											
Unauthorised access to Payroll Systems																											

Primary Care Services

Critical Success Factors	Required Assurance	1st Line of Defence - Business Management											2nd Line of Defence - Corporate Oversight						3rd Line of Defence - Independent Assurance						Current Assurance	Comment	
		Regulations	Policies & Procedures	Segregation of Duties	SLAs	Variance Reports	Analysis Reporting	NH&S	SMT KPI Review	Published Deadlines	Business Continuity	PPV Audit	Internal QA	KPI reports to LHBs	SLA Meetings	NWSSP Quarterly Review	NWSSP SMT	Audit Committee	SSPC	Legal & Risk	Internal Audit	WAC	Counter Fraud	DBS Audits			ISO Audits
Primary Care payments made accurately and against payment timescales																											
Patient assignments actioned within 48 hours																											
Acceptance/deduction to/from GPs lists within an average of 2 working days																											
Additions to or variations or removals/amendments to Medical, Dental and Ophthalmic Performers Lists and the Pharmaceutical List within 3 months of full application.																											
Category A Cascade alerts to contractors within 6 hours of receipt																											
Category B Cascade alerts to contractors within 24 hours of receipt																											
Prescription Processing Schedule completion by 21st of each month																											
All previous month submissions to be scanned by last working day of the month																											

Procurement

Risk	Required Assurance	1st Line of Defence - Business Management														2nd Line of Defence - Corporate Oversight							3rd Line of Defence - Independent Assurance							Current Assurance	Comment			
		Policies & Procedures	Segregation of Duties	CIPS Code of Conduct	Departmental Audits	Remote Procedure Audits	Sourcing SMT	Supply Chain SMT	Local Heads Measures	Procurement SMT	Stock Counts	Stock Value Reports	Inventory Governance	Inventory Audits	Governance Op Mgmt Group	ISO Compliance	KPIs	NWSSP 1/4ly Review	Contract Mgmt Meetings	P2P LRB Meeting	Quarterly Review	NWSSP SMT	Audit Committee	SSPC	NWSSP IG Group	Internal Audit	WAO External Audit	Counter Fraud WG Procurement Failure Check	ISO Audits			HSE /OHSAS	Hybrid Cyber Comm	STS
Risk of Fraud in sourcing contracts or in Supply Chain																																		
Failure to deliver VFM through procurement process																																		
Unsuccessful bidders challenging the contract award																																		
Failure to comply with relevant legislation in sourcing contracts																																		
Contractors fail to deliver against agreed contract																																		
Contractor supplying defective or non-compliant products or services																																		
Injury to staff and/or visitors to stores																																		
Holding too much or too little stock																																		
Breach of sensitive information																																		

Recruitment

Risk	Required Assurance	1st Line of Defence - Business Management					2nd Line of Defence - Corporate Oversight												3rd Line of Defence - Independent Assurance					Current Assurance	Comment
		Policies & Procedures	Segregation of Duties	Internal QA Checks	TRAC inherent controls	KPI Reports	NWSSP 1/4ly Review	ESMT SMT	Monthly LHB Meeting	LHB Quarterly Review	Quarterly Exec to Exec	ES Peer Review	NWSSP SMT	TRAC User Group	Legal & Risk Services	NWSSP IG Group	Internal Audit	WAO External Audit	Counter Fraud	DBS Audits	Home Office reviews				
Unapproved Recruitment Requests																							Risk primarily with LHBs and some inconsistency in approach (BCU)		
Applications closed before published date																									
Failure to comply with relevant legislation																									
Breach of sensitive information																									
Recruitment Team unable to demonstrate added value																									
Errors due to inconsistency of approach between LHBs																									
Starters with incomplete pre-employment checks																									

Specialist Estates Services

Risk	Required Assurance	1st Line of Defence - Business Management										2nd Line of Defence - Corporate Oversight							3rd Line of Defence - Independent Assurance							Current Assurance	Comment
		Professionally Qualified Staff	Chartered Status	CIPD	HTW	Quality Procedures	Dept Internal Audit	Senior Review	SMT Quality Meeting	Customer Feedback	Engineering reports signed off by AEs	Team approach to projects	Health & Safety Group	NWSSP Quarterly Review	NWSSP SMT	Audit Committee	Planning Directors Meeting	All-Wales Estates Directors Group	BSI Audits	NWSSP Internal Audit	SLA Reviews	WAC	UK Head of Estates Group	Customer Service Excellence	Wales Quality Audits		
Risk of providing poor and/or non-compliant advice and guidance																											
Risk of Authorised Engineers (AE) providing a poor and/or non-compliant service																											

Welsh Infected Blood Support Scheme

Risk	Required Assurance	1st Line of Defence - Business Management							2nd Line of Defence - Corporate Oversight							3rd Line of Defence - Independent Assurance							Current Assurance	Comment
		Policies & Procedures	Secure Database	Identity Checks	Privacy Impact Assessments	Lone Working Controls	KPIs	Segregation of Duties	IG Groups	Audit Committee	NWSSP SMT	SSPC	WIBSS Governance Group	Trust Board		Internal Audit	WAO	Welsh Govt						
Breach of Confidential Information																								Governance arrangements embedded and Staff Guidance produced and adopted.
Inappropriate or inaccurate payments																								As above
Failure to make payments at agreed time																								KPIs have been developed and are regularly reviewed and updated.
Acting outside of intended process																								Staff Guidance Manual has been developed by WIBSS and adopted by WIBSS Governance Group.
Risk of violence during Welfare Officer visits																								

Workforce - Organisation

Risk	Required Assurance	1st Line of Defence - Business Management						2nd Line of Defence - Corporate Oversight						3rd Line of Defence - Independent Assurance								Current Assurance	Comment
		Policies & Procedure	Workforce Reporting	Local SLIT meetings	Peer Review One to One meetings	L&D Metrics	Internal QA Checks	NI/VSP SLIT	Local Partnership Forum	Employment Service	Quarterly Reviews	NI/VSP IG Group	Financial Business Partner	Employment Tribunals & ACAS	All Wales Job Evaluation	Welindre Remuneration Committee	Internal Audit	Welsh Government	Digital Workforce Solutions Programme Board	WVDS	AI/VODS ADODS	All Wales Deanery (GP)	
Breach of Confidentiality/Information Security Standards/Governance																							
Non compliance with policies, procedures and protocols																							
Failure to comply with statutory employment legislation																							
Failure to utilise functionality of ESR Portal																							
Job Evaluation - Questionable quality and consistency of outcomes																							Additional reporting required on SS functionality
Non compliance with core skills training framework																							
Failure to induct new starters appropriately																							
Failure to maintain competencies																							
Not achieving PADR target established by Welsh Government																							

Workforce - Team

Risk	Required Assurance	1st Line of Defence - Business Management						2nd Line of Defence - Corporate Oversight						3rd Line of Defence - Independent Assurance						Current Assurance	Comment			
		Policies & Procedure	Workforce Reporting	Local SMT meetings	Peer Review/One to One meetings	L&D Metrics	Internal QA Checks	NWSSP SMT	Local Partnership Forum	Employment Service	Quarterly Reviews	NWSSP IG Group	Financial Business Partner	Employment Tribunals & ACAS	All Wales Job Evaluation	Velindre Remuneration Committee	Internal Audit	Welsh Government	Digital Workforce Solutions Programme Board	WODS	AWODS/ADODS	All Wales Deanery (GP)		
Breach of Confidentiality/Information Security Standards/Governance																								
Non compliance with policies, procedures and protocols																								
Failure to comply with statutory employment legislation																								
Failure to utilise functionality of ESR Portal																								Additional reporting required on SS functionality
Job Evaluation - Questionable quality and consistency of outcomes																								
Non compliance with core skills training framework																								
Failure to induct new starters appropriately																								
Failure to maintain professional standards																								Additional reporting required
Not achieving PADR target established by Welsh Government																								

MEETING	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership
DATE	30 June 2020
PREPARED BY	Peter Stephenson, Head of Finance and Business Development
PRESENTED BY	Andy Butler, Director of Finance and Corporate Services
RESPONSIBLE HEAD OF SERVICE	Andy Butler, Director of Finance and Corporate Services
TITLE OF REPORT	Final Annual Governance Statement 2019-20
PURPOSE To present the Final Annual Governance Statement (AGS) to the Committee, for assurance purposes.	

1. BACKGROUND

The Annual Governance Statement is a mandatory requirement. It provides assurance that NWSSP has a generally sound system of internal control that supports the achievement of its policies, aims and objectives, and provides detail of any significant internal control issues.

The Statement must be signed off by the Managing Director as the accountable officer, and approved by the Shared Services Partnership Committee (SSPC). As a hosted organisation, NWSSP's annual governance statement forms part of the Velindre University NHS Trust's annual report and accounts. The external auditor will report on inconsistencies between information in the Statement and their knowledge of the governance arrangements for NWSSP.

The Head of Internal Audit provides an annual opinion to the accounting officer and the Velindre University NHS Trust Audit Committee for NWSSP on the adequacy and effectiveness of the risk management, control and governance processes to support the Statement.

The Annual Governance Statement came in draft to the Committee in April, and has now been finalised. The changes since April are due to further guidance being issued by Welsh Government on suggesting wording in response to COVID-19. These changes are highlighted in red on the final Annual Governance Statement for 2019-20, which is presented at **Appendix 1**.

2. TIMELINE FOR APPROVAL

The timeline for approving the statement is as follows:

Date	Action
27 February 2020	Senior Management Team (SMT) Review the draft AGS
28 April 2020	NWSSP Audit Committee Consider and agree if it is consistent with the Committee's view of NWSSP's Assurance Framework
30 April 2020	Senior Management Team (SMT) To formally adopt the final AGS
21 May 2020	SSPC To note the AGS prior to submission to Audit Committee
30 June 2020	Audit Committee To approve the final AGS.
31 July 2020	Arrange Welsh language translation
31 July 2020	Publicise on NWSSP website

The timeline has been impacted by the COVID-19 outbreak which resulted in cancellation of the scheduled SMT meetings and also the March SSPC.

3. GOVERNANCE & RISK

The Managing Director of NWSSP, as head of the Senior Management Team, reports to the Chair and is responsible for the overall performance of NWSSP. The Managing Director is the designated Accountable Officer for NWSSP and is accountable through the leadership of the Senior Management Team.

The Managing Director is accountable to the Shared Services Partnership Committee (SSPC) in relation to those functions delegated to him by the SSPC. The Managing Director is also accountable to the Chief Executive of Velindre NHS Trust in respect of the hosting arrangements supporting the operation of NWSSP.

Section 4 of the SSPC Standing Orders states that:

"With regard to its role in providing advice to both Velindre Trust Board and the SSPC, the Audit Committee will comment specifically upon:

- The adequacy of the organisation's strategic governance and assurance arrangements and processes for the maintenance of an effective system of good governance, risk management and internal control across the whole of the organisation's activities designed to support the public disclosure statements that flow from the assurance processes, including the Annual Governance Statement*

4. RECOMMENDATION

The Audit Committee are asked to:

- **APPROVE** the Final Annual Governance Statement.

Annual Governance Statement 2019/2020

Version	Approved
1	SMT 27 February 2020 draft for information
2	<i>SSPC 24 March 2020 draft for endorsement</i>
3	<i>SMT 26 March 2020 draft for endorsement</i>
4	<i>Velindre Integrated Governance Group 6 April 2020</i>
5	Audit Committee 28 April 2020 for review
6	SMT 30 April 2020 final for formal adoption
7	SSPC 21 May final for endorsement
8	Audit Committee 30 June for final approval

Meeting dates above in italics were scheduled but did not take place due to impact of COVID-19.

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ANNUAL GOVERNANCE STATEMENT 2019/2020

1. SCOPE OF RESPONSIBILITY

At the time of preparing this Annual Governance Statement, NWSSP and the NHS in Wales is facing unprecedented and increasing pressure in planning and providing services to meet the needs of those who are affected by COVID-19, whilst also planning to resume other activity where this has been impacted.

The required response has meant the whole organisation has had to work very differently both internally and with our staff, partners and stakeholders and it has been necessary to revise the way the governance and operational framework is discharged. In recognition of this, Dr Andrew Goodall, Director General Health and Social Services/NHS Wales Chief Executive wrote to all NHS Chief Executives in Wales, with regard to "COVID-19- Decision Making and Financial Guidance". The letter recognised that organisations would be likely to make potentially difficult decisions at pace and without a firm evidence base or the support of key individuals which under normal operating circumstances would be available. Nevertheless, the organisation is still required to demonstrate that decision-making has been efficient and will stand the test of scrutiny with respect to compliance with Managing Welsh Public Money and demonstrating Value for Money after the COVID-19 crisis has abated and the organisation returns to more normal operating conditions.

To demonstrate this, NWSSP is recording how the effects of COVID-19 have impacted on any changes to normal decision making processes. Where relevant these, and other actions taken have been explained within this Annual Governance Statement.

As Accounting Officer, the Managing Director has responsibility for maintaining a sound system of internal control that supports the achievement of the NHS Wales Shared Services Partnership's (NWSSP), and the host's (Velindre University NHS Trust) policies, aims and objectives. The Managing Director also safeguards the public funds and departmental assets for which he is personally responsible, in accordance with the responsibilities assigned to him. The Managing Director is responsible for ensuring that NWSSP is administered prudently and economically and that resources are applied efficiently and effectively.

Governance comprises the arrangements put in place to ensure that the intended outcomes for stakeholders are defined and achieved. Effective governance is paramount to the successful and safe operation of NWSSP's services. This is achieved through a combination of "hard" systems and processes including standing orders, policies, protocols and processes; and "soft" characteristics of effective leadership and high standards of behaviour (Nolan principles).

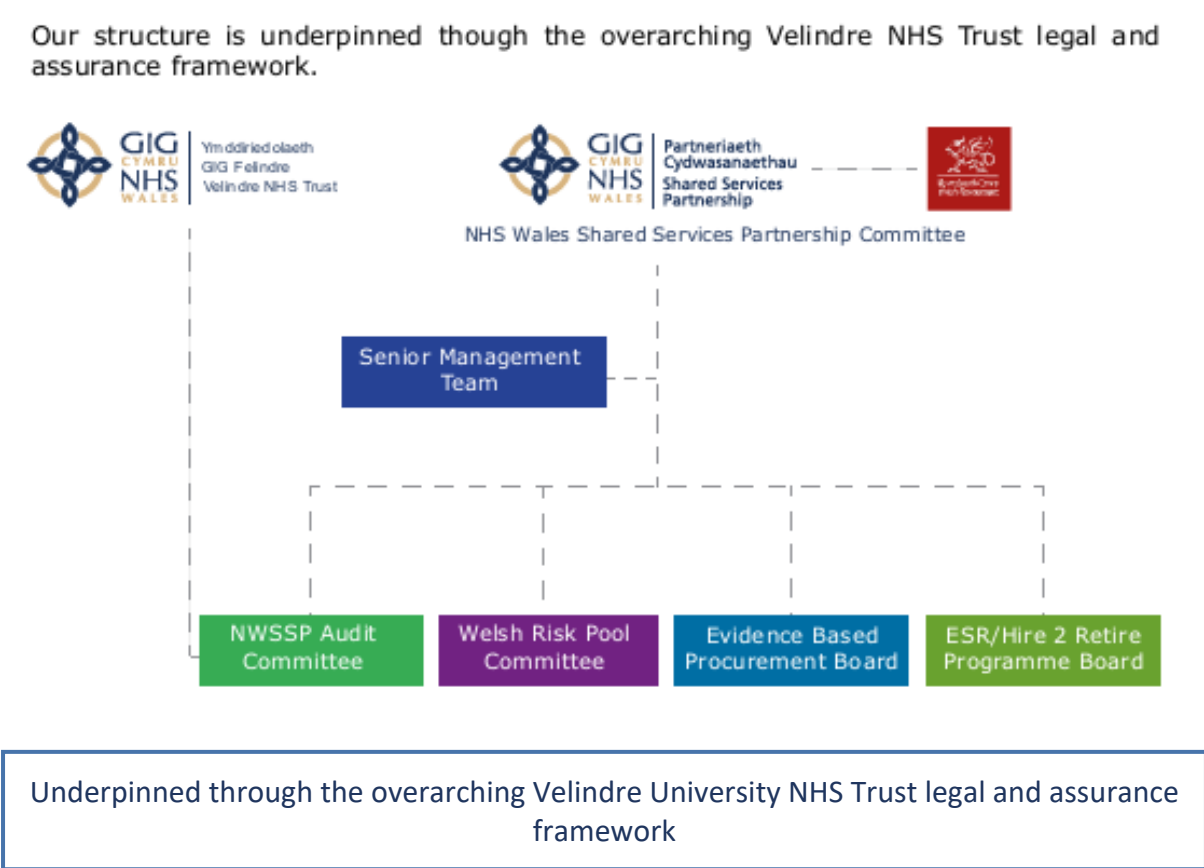
The Managing Director of Shared Services is accountable to the Shared Services Partnership Committee (Partnership Committee) in relation to those functions delegated to it. The Managing Director is also accountable to the Chief Executive of Velindre University NHS Trust (the Trust) in respect of the hosting arrangements supporting the operation of Shared Services.

The Chief Executive of the Trust is responsible for the overall performance of the executive functions of the Trust and is the designated Accountable Officer for the Trust. As the host organisation, the Chief Executive (and the Trust Board) has a legitimate interest in the activities of the Shared Services Partnership and has certain statutory responsibilities as the legal entity hosting Shared Services.

The Managing Director of Shared Services (as the Accountable Officer for Shared Services) and the Chief Executive of the Trust (as the Accountable Officer for the Trust) shall be responsible for meeting all the responsibilities of their roles, as set out in their respective Accountable Officer Memoranda. Both Accountable Officers co-operate with each other to ensure that full accountability for the activities of the Shared Services and the Trust is afforded to the Welsh Government Ministers/Cabinet Secretary whilst minimising duplication.

The Governance Structure for NWSSP is presented in Figure 1 below:

Figure 1 –NWSSP’s Governance Structure



2. GOVERNANCE FRAMEWORK

NWSSP has two main Committees that have key roles in relation to the Governance and Assurance Framework. Both Committees are chaired by Independent Members and undertake scrutiny, development discussions, and assess current risks and monitor performance in relation to the diverse number of services provided by NWSSP to NHS Wales.

2.1 Shared Services Partnership Committee

The Shared Services Partnership Committee (Partnership Committee) was established in accordance with the Velindre National Health Service Trust Shared Services Committee (Wales) Regulations 2012 and the functions of managing and providing shared services (professional, technical and administrative services) to the health service in Wales is included within the Velindre National Health Service Trust (Establishment) (Amendment) Order 2012.

The composition of the Partnership Committee includes an Independent Chair, the Managing Director of Shared Services, and either the Chief Executive of each partner organisation in NHS Wales or a nominated executive representative who acts on behalf of the respective Health Board or Trust.

At a local level, Health Boards and NHS Trusts in Wales must agree Standing Orders for the regulation of proceedings and business. They are designed to translate the statutory requirements set out within the Local Health Boards (Constitution, Membership and Procedures) (Wales) Regulations 2009, into day to day operating practice, and, together with the adoption of a scheme of matters reserved to the Board; a scheme of delegations to officers and others; and Standing Financial Instructions, they provide the regulatory framework for the business conduct of NWSSP and define its way of working. These documents, accompanied by relevant Trust policies and NWSSP's corporate protocols, approved by the SMT, provide NWSSP's Governance Framework.

Health Boards, NHS Trusts and Health Education and Improvement Wales (HEIW) have collaborated over the operational arrangements for the provision of shared services and have an agreed Memorandum of Co-operation to ensure that the arrangements operate effectively through collective decision making in accordance with the policy and strategy set out above, determined by the Partnership Committee.

Whilst the Partnership Committee acts on behalf of all NHS organisations in undertaking its functions, the responsibility for the exercise of Shared Services functions is a shared responsibility of all NHS bodies in Wales.

NWSSP's governance arrangements are summarised below.

Figure 2: Summary of Governance Arrangements



The Partnership Committee has in place a robust Governance and Accountability Framework for NWSSP including:

- Standing Orders;
- Hosting Agreement;
- Interface Agreement between the Chief Executive Velindre University NHS Trust and Managing Director of NWSSP; and
- Accountability Agreement between the Partnership Committee and the Managing Director of NWSSP.

These documents, together with the Memorandum of Co-operation form the basis upon which the Partnership Committee's Governance and Accountability Framework is developed. Together with the Trust Values and Standards of Behaviour framework, this is designed to ensure the achievement of the standards of good governance set for the NHS in Wales.

The Membership of the Committee during the year ended 31 March 2020 is outlined in Figure 3 below. Membership was originally designed to be the Chief Executives of each Health Board and Trust but nominated deputies are allowed to attend and vote, provided they are an Executive Director of their own organisation.

Ensuring that meetings are quorate is an increasing challenge, but all were attended by the Chair, and the attendance of the Committee is outlined in Figure 4.

Figure 3: Table of Members of the NHS Wales Shared Services Partnership Committee during 2019/2020

Name	Position	Organisation	From – To
Margaret Foster (Chair)	<i>Independent Member</i>	<i>NHS Wales Shared Services Partnership</i>	<i>Full Year</i>
Huw Thomas (Vice Chair)	<i>Director of Finance</i>	<i>Hywel Dda UHB</i>	<i>Full Year</i>
Neil Frow	<i>Managing Director of NWSSP</i>	<i>NHS Wales Shared Services Partnership</i>	<i>Full Year</i>
Hazel Robinson	<i>Director of Workforce & OD</i>	<i>Swansea Bay UHB</i>	<i>Full Year</i>
Geraint Evans	<i>Director of Workforce and OD</i>	<i>Aneurin Bevan UHB</i>	<i>Full Year</i>
Sue Hill	<i>Director of Finance</i>	<i>Betsi Cadwaladr UHB</i>	<i>Full Year</i>
Bob Chadwick	<i>Director of Finance</i>	<i>Cardiff and Vale UHB</i>	<i>Full Year</i>
Anne Phillimore	<i>Interim Director of Workforce & OD</i>	<i>Cwm Taf Morgannwg UHB</i>	<i>Full Year</i>
Eifion Williams	<i>Director of Finance</i>	<i>HEIW</i>	<i>Full Year (also covered Powys for start of year)</i>
Pete Hopgood	<i>Director of Finance</i>	<i>Powys THB</i>	<i>Part Year</i>
Huw George	<i>Director of Operations and Finance</i>	<i>Public Health Wales NHS Trust</i>	<i>Full Year</i>
Steve Ham	<i>Chief Executive</i>	<i>Velindre University NHS Trust</i>	<i>Full Year</i>
Chris Turley	<i>Director of Finance</i>	<i>Welsh Ambulance Services NHS Trust</i>	<i>Full Year</i>

The composition of the Committee also requires the attendance of the following: Deputy Director of Finance, Welsh Government, Director of Finance & Corporate Services, NWSSP, Director of Workforce & Organisational Development, and Board Secretary NWSSP as governance support. Unison are also invited to the meetings.

Figure 4 – Attendance at the Meetings of the NHS Wales Shared Services Partnership Committee during 2019/2020

Organisation	23/05/2019	18/07/2019	18/09/2019	02/12/2019	16/01/2020
Aneurin Bevan UHB	✓	✓	x	✓	x
Betsi Cadwaladr UHB	✓**	x	x	X	✓**

Cardiff and Vale UHB	X	✓*	✓	✓	✓
Cwm Taf UHB	X	X	X	X	X
HEIW	✓	X	X	X	✓**
Hywel Dda LHB	X	✓	✓	✓	✓
Powys Teaching Health Board	✓	✓	✓**	✓	✓**
Public Health Wales Trust	✓**	✓**	X	✓**	X
Swansea Bay UHB	✓	X	X	X	✓
Velindre NHS Trust	✓	✓	✓**	X	✓
Welsh Ambulance Service Trust	X	X	X	X	X
Welsh Government	✓	X	X	X	✓

✓ Denotes the nominated member was present

✓*Denotes the nominated member was not present and that an alternative Executive Director attended on their behalf

✓** Denotes that the nominated member was not present and that while a deputy did attend, they were not an Executive Member of their Board.

X Denotes Health Body not represented

NB: A further meeting of the Partnership Committee had been scheduled for March 2020, but was cancelled due to the COVID-19 crisis.

The purpose of the Partnership Committee is set out below:

- To set the policy and strategy for Shared Services;
- To monitor the delivery of Shared Services through the Managing Director of Shared Services;
- To seek to improve the approach to delivering shared services which are effective, efficient and provide value for money for NHS Wales and Welsh Government;
- To ensure the efficient and effective leadership, direction, and control of Shared Services; and
- To ensure a strong focus on delivering savings that can be re-invested in direct patient care.

The Partnership Committee monitors performance monthly against key performance indicators. For any indicators assessed as being below target, reasons for current performance are identified and included in the report along with any remedial actions to improve performance. These are

presented to the Partnership Committee by the relevant Director. Deep Dive sessions are a standing item on the agenda to learn more about the risks and issues of directorates within NWSSP.

The Partnership Committee ensures that NWSSP consistently followed the principles of good governance applicable to NHS organisations, including the oversight and development of systems and processes for financial control, organisational control, governance and risk management. The Partnership Committee assesses strategic and corporate risks through the Corporate Risk Register.

2.2 Partnership Committee Performance

During 2019/2020, the Partnership Committee approved an annual forward plan of business, including:

- Regular assessment and review of:
 - Finance, Workforce and Performance information;
 - Corporate Risk Register;
 - Welsh Risk Pool;
 - Programme Management office updates.
- Annual review and/or approval of:
 - Integrated Medium Term Plan;
 - Annual Governance Statement;
 - Wales Audit Office Management Letter;
 - Annual Review;
 - Standing Orders and Standing Financial Instructions;
 - Health & Care Standards; and
 - Service Level Agreements.
- Deep Dives into:
 - E-Expenses;
 - Health Courier Services;
 - GP Indemnity Scheme; and
 - Medical Examiner Service.

2.3 Velindre Audit Committee for NWSSP

The primary role of the Velindre University NHS Trust Audit Committee for Shared Services (Audit Committee) has been to review and report upon the adequacy and effective operation of NWSSP's overall governance and internal control system. This includes risk management, operational and compliance controls, together with the related assurances that underpin the delivery of NWSSP's objectives. This role is set out clearly in the Audit Committee's terms of reference, which were revised in July 2019 to ensure these key functions were embedded within the standing orders and governance arrangements.

The Audit Committee reviews the effective local operation of internal and external audit, as well as the Counter Fraud Service. In addition, it ensures that a professional relationship is maintained between the external and internal auditors so that assurance resource is effectively used.

The Audit Committee supports the Partnership Committee in its decision-making and in discharging its accountabilities for securing the achievement of NWSSP's objectives in accordance with the standards of good governance determined for the NHS in Wales.

The Committee attendees during 2019/2020 comprised of three Independent Members of Velindre University NHS Trust supported by representatives of both Internal and External Audit and Senior Officers of NWSSP and Velindre University NHS Trust. Ray Singh and Phil Roberts both stood down after the October 2019 Committee and were replaced with Gareth Jones and Janet Pickles as Independent Members.

Figure 5 - Composition of the Velindre University NHS Trust Audit Committee for NWSSP during 2019/20

In Attendance	April 2019	July 2019	October 2019	January 2020	Total
Committee Members					
Martin Veale, Chair & Independent Member	✓	✓	✓	✓	4/4
Ray Singh, Independent Member	✓	✓	✓		3/3
Phil Roberts, Independent Member	✓	✓	X		2/3
Gareth Jones, Independent Member				✓	1/1
Janet Pickles, Independent Member				x	0/1
Wales Audit Office					
Audit Team Representative	✓	✓	X	✓	3/4
NWSSP Audit Service					
Director of Audit & Assurance	✓	✓	✓	✓	4/4
Head of Internal Audit	✓	✓	✓	✓	4/4
Audit Manager	✓	✓	X	x	2/4
Counter Fraud Services					
Local Counter Fraud Specialist	✓	✓	✓	x	3/4
NWSSP					
Margaret Foster, Chair NWSSP	✓	✓	✓	✓	4/4
Neil Frow, Managing Director	✓	✓	✓	✓	4/4
Andy Butler, Director of Finance & Corporate Services	✓	✓	✓	✓	4/4
Peter Stephenson, Head of Finance & Business Development	✓	✓	✓	✓	4/4
Roxann Davies, Compliance Officer	✓	✓	X	✓	3/4
NWSSP Secretariat	✓	✓	✓	✓	4/4
Velindre University NHS Trust					

In Attendance	April 2019	July 2019	October 2019	January 2020	Total
Mark Osland, Director of Finance	X	✓	X	✓	2/4
Lauren Fear Director of Corporate Governance				✓	1/1

The Audit Committee met formally on four occasions during the year with the majority of members attending regularly and all meetings were quorate. An Audit Committee Highlight Report is reported to the Partnership Committee, after each Audit Committee meeting.

2.4 Reviewing Effectiveness of Audit Committee

The Audit Committee completes an annual committee effectiveness survey evaluating the performance and effectiveness of:

- the Audit Committee members and Chair;
- the quality of the reports presented to Committee; and
- the effectiveness of the Committee secretariat.

The survey questionnaire comprises self-assessment questions intended to assist the Committee in assessing their effectiveness with a view to identifying potential areas for development going forward. A survey undertaken during May 2019, had a 91% response rate (10 responses received) and identified the following:

- Over 90% of all responses were positive;
- All respondents felt that the Committee had been provided with sufficient authority and resource to perform its role effectively;
- All respondents considered that the Committee meets sufficiently frequently to deal with planned matters and that sufficient time is made available for questions and discussion;
- All respondents agreed that the atmosphere at Committee meetings is conducive to open and productive debate;
- All respondents agreed that the behaviour of members and attendees was courteous and professional; and
- All respondents agreed that the reports received by the Committee were timely and included the right format and content to enable the Committee to discharge its internal control and risk management responsibilities.

The results of the survey were included in a wider review of the effectiveness of the Audit Committee. This review was undertaken internally, but drew on the following sources of information:

1. Review of the revised UK Code of Corporate Governance 2018 (researching similar associated literature, guides and precedents in this field e.g. NHS Governance e-Manual);

2. Benchmarking exercise of results from both the NWSSP Audit Committee and Velindre's Audit Committee Effectiveness Survey (ACES) in 2018;
3. Attending Velindre's Audit Committee to compare and contrast; identify where NWSSP Audit Committee can add value from actions implemented within Velindre;
4. Assessment of corporate communications around the NWSSP Audit Committee and Members to identify ways to encourage visibility in the organisation through better promotion of Independent Members;
5. Considering observations raised at Meeting Reviews conducted by the NWSSP Audit Committee Chair, following each meeting; and
6. Liaising with the NHS Wales Deputy Board Secretaries Network in relation to Committee Effectiveness.

The output from this exercise was an action plan that comprised 36 recommendations across a range of headings. Progress with achievement of the action plan is reported to each Audit Committee meeting. As at 31 March 2020, 27 recommendations had been implemented with nine on-going, that have not yet been implemented and these actions will be integrated to inform the Audit Committee effectiveness action plan for 2020-21.

2.5 Sub Groups and Advisory Groups

The Partnership Committee is supported by three advisory groups:

- **Welsh Risk Pool Committee**
 - Reimburse losses over £25,000 incurred by Welsh NHS bodies arising out of negligence;
 - Provide oversight of the GP Indemnity Scheme;
 - Funded through the NHS Wales Healthcare budget;
 - Oversees the work and expenditure of the Welsh Risk Pool; and
 - Helps promote best clinical practice and lessons learnt from clinical incidents.
- **Evidence-Based Procurement Board**
 - Advisory group to promote wider liaison across NHS Wales;
 - Includes representatives of various disciplines across NHS Wales and relevant research bodies;
 - Helps inform and develop a value and evidence based procurement process for medical consumables and devices for NHS Wales.
- **Local Partnership Forum (LPF)**
 - Formal mechanism for consultation and engagement between NWSSP and the relevant Trade Unions. The LPF facilitates an open forum in which parties can engage with each other to inform debate and seek to agree local priorities on workforce and health service issues.

2.6 Senior Management Team (SMT)

The Managing Director leads the SMT and reports to the Chair of the Partnership Committee on the overall performance of NWSSP. The Managing Director is the designated Accountable Officer for Shared Services and is accountable, through the leadership of the Senior Management Team, for:

- The performance and delivery of NWSSP through the preparation of the annually updated Integrated Medium Term Plan (IMTP) based on the policies and strategy set by the Committee and the preparation of Service Improvement plans;
- Leading the SMT to deliver the IMTP and Service Improvement Plans;
- Establishing an appropriate Scheme of Delegation for the SMT; and
- Ensuring that adequate internal controls and procedures are in place to ensure that delegated functions are exercised properly and prudently.

The SMT are responsible for determining NWSSP policy, setting the strategic direction and aims to ensure that there is effective internal control, and ensuring high standards of governance and behaviour. In addition, the SMT is responsible for ensuring that NWSSP is responsive to the needs of Health Boards and Trusts.

The SMT comprises:

Figure 7 – Composition of the SMT at NWSSP during 2019/2020

Name	Designation
Neil Frow	Managing Director
Andy Butler	Director of Finance and Corporate Services
Gareth Hardacre	Director of Workforce and Organisational Development
Jonathan Irvine*	Director of Procurement Services
Paul Thomas	Director of Employment Services
Simon Cookson	Director of Audit and Assurance
Anne-Louise Ferguson MBE	Director of Legal and Risk
Dave Hopkins	Director of Primary Care Services
Neil Davies	Director of Specialist Estates
Professor Malcolm Lewis OBE**	Medical Director

- *Jonathan Irvine commenced in post in September 2019, after the retirement of Mark Roscrow, MBE.*
- *Professor Malcolm Lewis was formally appointed as NWSSP's first Medical Director in November 2019.*

Since the start of March 2020, the SMT has been supported by a Planning and Response Group to meet the challenges arising from the COVID-19 outbreak. In addition to the core members of the SMT, the Planning and Response Group includes representation from Trade Unions, Communications and the Surgical Materials Testing Laboratory. All

decisions taken by the Group are recorded on an Issues and Decisions Log, and the Group meets at least weekly via Skype.

3. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to the achievement of the policies, aims and objectives of NWSSP. Therefore, it can only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks, evaluate the likelihood of those risks being realised and the impact they would have, and to manage them efficiently, effectively and economically. The system of internal control has been in place in NWSSP for the year ending 31 March 2020 and up to the date of approval of the Trust Annual Report and Accounts.

3.1 External Audit

NWSSP's external auditors are the Wales Audit Office (WAO). The Audit Committee has worked constructively with the WAO and the areas examined included:

- Position Statements (to every meeting);
- NWSSP Nationally Hosted NHS IT Systems Assurance Report 2018-19;
- Management Letter 2018/19; and
- WAO Assurance Arrangements 2020.

The work of external audit is monitored by the Audit Committee through regular progress reports. Their work is considered timely and professional. The recommendations made are relevant and helpful in our overall assurance and governance arrangements and in minimising risk. There are clear and open relationships with officers and the reports produced are comprehensive and well presented.

In addition to internal NWSSP issues, the Audit Committee has been kept apprised by our external auditors of developments across NHS Wales and elsewhere in the public sector. These discussions have been helpful in extending the Audit Committee's awareness of the wider context of our work.

3.2 Internal Audit

The Audit Committee regularly reviewed and considered the work and findings of the internal audit team. The Director of Audit and Assurance and the relevant Heads of Internal Audit have attended meetings to discuss their work and present their findings. The Audit Committee are satisfied with the liaison and coordination between the external and internal auditors.

Quarterly returns providing assurance on any audit areas assessed as having “no assurance” or “limited assurance” were issued to Welsh Government in accordance with the instruction received from Dr Andrew Goodall, Chief Executive NHS Wales/Director General in July 2016. During 2019/20 no internal audit reports were rated as limited or no assurance.

For both internal and external audit, the Audit Committee have ensured that management actions agreed in response to reported weaknesses were implemented in a timely manner. Any planned revisions to agreed timescales for implementation of action plans requires Audit Committee approval. A separate report on the position with implementation of audit recommendations is monitored at each Audit Committee and is also taken for action at each monthly meeting of the SMT.

Reports were timely and enabled the Audit Committee to understand operational and financial risks. In addition, the internal auditors have provided valuable benchmarking information relating to best practice across NHS Wales.

3.3 Counter Fraud Specialists

The work of the Local Counter Fraud Services is undertaken to help reduce and maintain the incidence of fraud (and/or corruption) within NWSSP to an absolute minimum.

Regular reports were received by the Audit Committee to monitor progress against the agreed Counter Fraud Plan, including the following reports:

- Progress Update at each meeting
- Annual Report 2018-19
- Counter Fraud Work Plan 2019-20
- Counter Fraud Self Review Tool Submission 2018-19

During 2019/20, four new investigations into possible fraudulent or corrupt activity were instigated together with the four cases that were brought forward from 2018/19. Of the four new cases, all of them involved alleged false claims that had been submitted to the NHS Student Awards Service.

As part of its work, the Counter Fraud Department has a regular annual programme of raising fraud awareness for which a number of days are then allocated and included as part of a an agreed Counter Fraud Work-Plan which is signed off by the Director of Finance and Corporate Services annually.

As part of that planned area of work, regular fraud awareness sessions are arranged and then held with various staff groups at which details on how and to who fraud can be reported are outlined.

In addition to this and in an attempt to promote an Anti-Fraud Culture within NWSSP, a quarterly newsletter is produced which is then available

to all staff on the intranet and all successful prosecutions are also publicised in order to obtain the maximum deterrent effect.

3.4 Integrated Governance

The Audit Committee is responsible for the maintenance and effective system of integrated governance. It has maintained oversight of the whole process by seeking specific reports on assurance, which include:

- The Quality Assurance and Improvement Plan arising from the 2018-19 Internal Audit self-assessment;
- Tracking of Audit Recommendations;
- Corporate Risk Register;
- Directorate Assurance Maps; and
- Governance Matters report on single tender actions, declarations of interest, gifts and hospitality received and declined.

During 2019/20, the Audit Committee reported any areas of concern to the Partnership Committee and played a proactive role in communicating suggested amendments to governance procedures and the corporate risk register.

3.5 Quality

During 2019/20, the Partnership Committee has given attention to assuring the quality of services by including a section on "Quality, Safety and Patient Experience" as one of the core considerations on the committee report template when drafting reports for Partnership Committee meetings.

In addition, quality of service provision is a core feature of the discussions undertaken between NWSSP and the Health Boards and Trusts during quarterly review meetings with the relevant Directors.

Procurement Services maintains certification to a number of international and national standards including ISO 9001 Quality Management, ISO 27001 Information Security, OHSAS 18001 Occupational Health & Safety and Customer Service Excellence. The Regional Stores are also accredited to the STS Code of Practice & Technical Standard for the Public Sector. During 2019/20 the ISO 9001 scope of certification was extended to include the Accounts Payable function in North Wales. The Customer Service Excellence certification was also extended to include Health Courier Services in June 2019. Work is now underway to transition from OHSAS 18001 to ISO 45001 for the 2020/21 period, which will include an extension of scope to include IP5 in Newport. In 2020/21, further extensions to certification will be implemented across the Supply Chain, Logistics & Transport team including certification to ISO 9001.

Procurement Services continues to hold the ISO27001 Information Security Management Standard (ISMS) certification and this was recertified by a new Assessment Body in 2019/20. NWSSP has developed an organisation wide cyber-security action plan that is being deployed across Services.

NWSSP took part in a cyber-security audit as part of the work to achieve the Cyber Essentials Plus standard from the international NIST framework and the action plan has been updated to reflect the recommendations. The standard aims to improve resilience and responsiveness to threats to information, preserving confidentiality, integrity and availability of information by applying a risk management process. It deals with the need for prevention and all aspects of protocol including technical, physical and legal control.

3.6 Looking Ahead

As a result of its work during the year the Audit Committee is satisfied that NWSSP has appropriate and robust internal controls in place and that the systems of governance incorporated in the Standing Orders are fully embedded within the Organisation.

Looking forward to 2020-21 the Audit Committee will continue to explore the financial, management, governance and quality issues that are an essential component of the success of NWSSP.

Specifically, the Audit Committee will:

- Continue to examine the governance and internal controls of NWSSP;
- Monitor closely risks faced by NWSSP and also by its major providers;
- Work closely with the Chairs of Audit Committee group on issues arising from financial governance matters affecting NHS Wales and the broader public sector community;
- Work closely with external and internal auditors on issues arising from both the current and future agenda for NWSSP;
- Ensure the Partnership Committee is kept aware of its work including both positive and adverse developments; and
- Request and review a number of deep dives into specific areas to ensure that it provides adequate assurance to both the Audit Committee and the Partnership Committee.

4. CAPACITY TO HANDLE RISK

As previously highlighted the need to plan and respond to the COVID-19 pandemic presents a number of challenges to the organisation. A number of new and emerging risks were identified. Whilst NWSSP did have a major incident and business continuity plan in place, as required by the Civil Contingencies Act 2004, the scale and impact of the pandemic has been unprecedented. Significant action has been taken at a national and local level to prepare and respond to the likely impact on the organisation. There does remain a level of uncertainty about the overall impact this will have on the immediate and longer term delivery of services by NWSSP, although there is confidence that all appropriate action has been taken, and all services have been sustained thus far. The identified risks, which are recorded in a separate COVID-19 Risk Register, are as follows:

- Threats to the supply of medical equipment and consumables, and in particular Personal Protective Equipment;
- Insufficient numbers of staff are able to work to provide the business critical services to our customers;
- Staff (including GP Trainees) are put at risk of contracting COVID-19 whilst at work;
- Staff well-being is adversely affected through concerns arising from COVID-19;
- The operational cost of addressing the pandemic cannot be contained within available funding resulting in a potential breach of the planned outturn for 2020-21; and
- Threats to the Strategic Outline Case for the Imperial Park building due to it currently having to store substantial levels of equipment for field hospitals that may now not be required, at least in the short-term.

NWSSP continues to work closely with a wide range of partners, including the Welsh Government as it continues with its response, and planning into the recovery phase. It will be necessary to ensure this is underpinned by robust risk management arrangements and the ability to identify, assess and mitigate risks which may impact on the ability of NWSSP to achieve its strategic objectives.

In addition to the risks arising as a result of the COVID-19 pandemic there are other risks facing the organisation. Some of these risks will have been exacerbated as a result of the COVID-19 response. The organisations risk profile relating to non-COVID-19 risks includes two red-rated risks as follows:

- Plans for the replacement of the NHAIS system to allow payments to be made to GPs; and
- The need to develop an in-house system for the payment of Opticians.

Both risks have seen some delay in mitigation due to the pandemic, but should be fully addressed in the first half of 2020/21.

The Shared Services Partnership Committee has overall responsibility and authority for NWSSP's Risk Management programme through the receipt and evaluation of reports indicating the status and progress of risk management activities.

The lead director for risk is the Director of Finance and Corporate Services who is responsible for establishing the policy framework and systems and processes needed for the management of risks within the organisation.

The Trust has an approved strategy for risk management and NWSSP has a risk management protocol in line with its host's strategy providing a clear systematic approach to the management of risk within NWSSP. The Risk Protocol was re-approved by the SMT in January 2020, and will be presented to the Audit Committee in April 2020 for further review.

NWSSP seeks to integrate risk management processes so that it is not seen as a separate function but rather an integral part of the day-to-day management activities of the organisation including financial, health and safety and environmental functions.

The Corporate Risk Register is reviewed monthly by the SMT who ensure that key risks are aligned to delivery and are considered and scrutinised by the SMT as a whole. The register is divided into two sections as follows:

- Risks for Action – this includes all risks where further action is required to achieve the target score. The focus of attention for these risks should be on ensuring timely completion of required actions; and
- Risks for Monitoring – this is for risks that have achieved their target score but which need to remain on the Corporate Risk Register due to their potential impact on the organisation as a whole. For these risks the focus is on monitoring both any changes in the nature of the risk (e.g. due to external environmental changes) and on ensuring that existing controls and actions remain effective (e.g. through assurance mapping).

It is the responsibility of each Director and Head of Service to ensure that risk is addressed within each of the locations relevant to their Directorates. It is also important that an effective feedback mechanism operates across NWSSP so that frontline risks are escalated to the attention of Directors.

Each Director is required to provide a regular update on the status of their directorate specific risk registers during quarterly review meetings with the Managing Director. All risks categorised as being red within individual directorate registers trigger an automatic referral for review by the SMT, and if deemed appropriate the risk is added to the NWSSP Corporate Risk Register.

Assurance maps are updated at least annually for each of the directorates to provide a view on how the key operational, or business-as-usual risks are being mitigated. The Audit Committee review all assurance maps annually.

A Risk Appetite statement has also been documented and approved by the Audit Committee. This covers nine specific aspects of NWSSP activity with a separate appetite score for each. The operationalisation of the risk appetite is through the target scores in the corporate and directorate risk registers. The Risk Appetite was reviewed again by the SMT in January 2020 to ensure that it remains appropriate, and was also presented to the Audit Committee in April 2020.

The annual internal audit of risk management was last undertaken at the end of 2018/19 and concluded that the level of assurance given as to the

effectiveness of the system of internal control in place to manage the risk associated with Risk Management was Substantial Assurance.

NWSSP's approach to risk management therefore ensures that:

- Leadership is given to the risk management process;
- Staff are trained on how to identify and manage risk;
- Risks are identified, assessed, and prioritised ensuring that appropriate mitigating actions are outlined on the risk register;
- The effectiveness of key controls is regularly assured; and
- There is full compliance with the Orange Book on Management of Risk.

5. THE RISK AND CONTROL FRAMEWORK

NWSSP's commitment to the principle that risk is managed effectively means a continued focus to ensure that:

- There is compliance with legislative requirements where non-compliance would pose a serious risk;
- All sources and consequences of risk are identified and risks are assessed and either eliminated or minimised; information concerning risk is shared with staff across NWSSP and with Partner organisations through the Partnership Committee and the Audit Committee;
- Damage and injuries are minimised, and people health and wellbeing is optimised; and
- Lessons are learnt from compliments, incidents, and claims in order to share best practice and reduce the likelihood of reoccurrence.

5.1 Corporate Risk Framework

The detailed procedures for the management of corporate risk have been outlined above. Generally to mitigate against potential risks concerning governance, NWSSP is proactive in reviewing its governance procedures and ensuring that risk management is embedded throughout its activities, including:

- NWSSP is governed by Standing Orders and Standing Financial Instructions which are reviewed on an annual basis;
- The Partnership Committee and Audit Committee both have forward work plans for committee business which provide an assurance framework for compliance with legislative and regulatory requirements;
- The effectiveness of governance structures is regularly reviewed including through Committee self-effectiveness surveys;
- The front cover pro-forma for reports for Committees includes a summary impact analysis section to be completed prior to submission. This provides a summary of potential implications relating to equality and diversity, legal implications, quality, safety

and patient experience, risks and assurance, Wellbeing of Future Generations, Health and Care Standards and workforce;

- The Service Level Agreements in place with the Health Boards and NHS Trusts set out the operational arrangements for NWSSP's services to them and are reviewed on an annual basis;
- NWSSP are proactive in completing the Welsh Government's Health and Care Standards framework and ensure that Theme 2 Safe Care provides a clear picture of NWSSP's approach to health, safety and risk management; and
- The responsibilities of Directors are reviewed at annual Performance and Development Reviews (PADRs).

5.2 Policies and Procedures

NWSSP follows the policies and procedures of the Trust as the host organisation. In addition, a number of workforce policies have been developed and promulgated on a consistent all-Wales basis through the Welsh Partnership Forum and these apply to all staff within NWSSP.

All staff are aware of and have access to the internal Intranet where the policies and procedures are available. In a number of instances supplementary guidance has been provided. The Trust ensures that NWSSP have access to all of the Trust's policies and procedures and that any amendments to the policies are made known as they are agreed. NWSSP participate in the development and revision of workforce policies and procedures with the host organisation and has established procedures for staff consultation.

The Partnership Committee will where appropriate develop its own protocols or amend policies if applicable to the business functions of NWSSP. The Managing Director and other designated officers of NWSSP are included on the Trust Scheme of Delegation.

5.3 Information Governance

NWSSP has established arrangements for Information Governance to ensure that information is managed in line with the relevant ethical law and legislation, applicable regulations and takes guidance, when required from the Information Commissioner's Office (ICO). This includes established laws including Data Protection Legislation, Common Law Duty of Confidentiality, the Human Rights Act, the Caldicott Report and specific Records Management Principles. The implementation of the General Data Protection Regulations in May 2018 increased the responsibilities to ensure that the data that NWSSP collects, and its subsequent processing, is for compatible purposes, and it remains secure and confidential whilst in its custody.

The Director of Finance and Corporate Services is the designated Senior Information Risk Owner (SIRO) in relation to Information Governance for NWSSP and, due to NWSSP's hosted status, the Caldicott Guardian for decisions of a clinical nature is Mr Rhydian Hurle, Medical Director, who is employed by the NHS Wales Informatics Service (NWIS).

NWSSP has an Information Governance Manager who has the objective of facilitating the effective use of controls and mechanisms to ensure that staff comply with Information Governance fundamental principles and procedures. This work includes awareness by delivery of an online core skills training framework eLearning module on Information Governance, classroom based training for identified high risk staff groups, developing and reviewing policies and protocols to safeguard information, and advising on and investigating Information Governance breaches reported on the Datix incident reporting system.

The Information Governance Manager is responsible for the continuing delivery of an enhanced culture of confidentiality. This includes the presence of a relevant section on the intranet and a dedicated contact point (via ActionPoint) for any requests for advice, training or work.

NWSSP has an Information Governance Steering Group (IGSG) that comprises representatives from each directorate who undertake the role of Information Asset Administrators for NWSSP. The IGSG discusses quarterly issues such as GDPR and Data Protection Legislation, the Freedom of Information Act, Information Asset Ownership, Information Governance Breaches, Records Management, Training compliance, new guidance documentation and training materials, areas of concern and latest new information and law.

NWSSP has a suite of protocols and guidance documents used in training and awareness for all staff on the importance of confidentiality and to ensure that all areas are accounted for. These include email and password good practice guides, summarised protocols and general guidance for staff. There is also a documented Privacy Impact Assessment (or "Privacy by Design") process in place to ensure consideration of Information Governance principles during the early stages of new projects, processes or work streams proposing to use identifiable information in some form.

NWSSP has developed an Integrated Impact Assessment process to include broader legislative and regulatory assurance requirements, and the pro-forma includes the need to consider the impact of the protected characteristics (including race, gender and religion) on the various types of Information Governance protocols.

The Information Governance Manager attends various meetings including the Trust IG and IM&T Committee and the NHS Wales Information Governance Management Advisory Group (IGMAG) hosted by NHS Wales Informatics, attended by all NHS Wales Health Boards.

An annual report is produced on Information Governance within NWSSP. This was submitted to the SMT in September 2019, and will now be produced annually going forward. Information governance performance is also included in an overall Governance Report that was taken to the SMT in January 2020 for the first time, and will continue to be submitted quarterly in the future.

5.4 Counter Fraud

Counter Fraud support is incorporated within the hosting agreement with the Trust. Under this agreement, local Counter Fraud Services are provided to NWSSP by Cardiff and Vale UHB.

In addition, NWSSP lead the NHS Wales Counter Fraud Steering Group (CFSG), facilitated by Welsh Government, which works in collaboration with the NHS Counter Fraud Authority in NHS England to develop and strengthen counter fraud services across NHS Wales. The Director of Finance and Corporate Services chairs the group.

In 2018/19 the Group documented and approved a NHS Fighting Fraud Strategy for Wales. During 2019/20, the strategy has been signed off by Welsh Government and has been taken to all boards of Health Boards and Trusts in NHS Wales. An action plan to deliver the strategy has also been documented and is reviewed at the quarterly meetings of the CFSG. Work has also been undertaken to improve and enhance the quarterly reporting of both the Local Counter Fraud Specialists, and the Counter Fraud Services Wales Team. Reports are submitted to the meetings of the CFSG, and are then shared with both Welsh Government and the Directors of Finance Group for NHS Wales.

5.5 Internal Audit

The NWSSP hosting agreement provides that the Partnership Committee will establish an effective internal audit as a key source of its internal assurance arrangements, in accordance with the Public Internal Auditing Standards.

Accordingly for NWSSP, an internal audit strategy has been approved by the Audit Committee which provides coverage across NWSSP functions and processes sufficient to assure the Managing Director of Shared Services and in turn the Partnership Committee and the Trust as host organisation, on the framework of internal control operating within NWSSP.

The delivery of the audit plan for NWSSP culminates in the provision of a Head of Internal Audit opinion on the governance, risk and control processes operating within NWSSP. The opinion forms a key source of assurance for the Managing Director when reporting to the Partnership Committee and partner organisations.

In March 2018, the internal audit team was subject to a formal external quality assessment undertaken by the Chartered Institute of Internal Auditors. The opinion from this review was that:

The Institute of Internal Audit's (IIA's) International Professional Practice Framework (IPPF) includes the Definition of Internal Auditing, Code of Ethics, Core Principles and International Standards. The Public Sector Internal Audit Standards are wholly aligned with these standards. There are 64 fundamental principles to achieve with 118 points of recommended

practice. It is our view that NWSSP Audit and Assurance Services conforms to all of these principles, and it is therefore appropriate for NWSSP Audit and Assurance Services to say in reports and other literature that it "conforms to the IIA's professional standards and to PSIAS".

5.6 Integrated Medium Term Plan (IMTP)

NWSSP has continued with the medium term approach to planning and has undertaken a significant amount of work which continues to ensure it maintains progress to develop its three year IMTP. The IMTP is approved by the Partnership Committee and performance against the plan is monitored throughout the year. The key priorities in the plan during 2019/20 were largely achieved as were also the financial targets.

The IMTP is formally reviewed and amended annually and approved by the Partnership Committee in January each year prior to submission to Welsh Government. The planning process for the 2020-2023 IMTP commenced with a stakeholder away day in September 2019 and the completed IMTP was submitted to Welsh Government at the end of January 2020.

Welsh Government formally responded in March 2020 to confirm that the plan was satisfactory, and consistent with the requirements of the NHS Planning Framework 2019-22. However, in light of the current COVID-19 challenges, Welsh Government have paused the IMTP process to enable all resources to be redirected to sustaining and supporting key services. Pausing the process has meant that NWSSP were able to focus attention on the response to COVID-19. Welsh Government have stated that they will discuss any further implications for this year's plan and the next planning cycle at an appropriate time later in the year.

5.7 Health and Care Standards for NHS Wales

The Standards for Health Service in Wales provide a framework for consistent standards of practice and delivery across the NHS in Wales, and for continuous improvement. In accordance with the programme of internal audits, the process is tested and is an integral part of the organisation's assurance framework process.

The Health and Care Standards Framework comprises seven main themes and sub criteria against which NHS bodies need to demonstrate compliance.

The process for undertaking the annual self-assessments is:

- The Corporate Services Manager undertakes an initial evaluation;
- A draft self-assessment is then presented to the SMT for discussion and further consultation is undertaken at Directorate level;



- Feedback from each Directorate is reviewed and incorporated into the self-assessment pro-forma and is then re-presented to SMT for final approval
- Once approved, it is presented to the Partnership Committee, Audit Committee and the Trust Quality and Safety Committee.

Each theme is assessed and given an overall self-assessment rating of between 1 and 5. As a largely non-clinical service provider, not all of the sub-criteria are applicable.

A summary of the self-assessment ratings is outlined below:

Figure 9 – Self- Assessments Rating Against the Health and Care Standards 2019/2020

Theme	Executive Lead	2019/2020 Self-Assessment Rating	2018/2019 Self-Assessment Rating
Governance, Leadership and Accountability	Senior Management Team	4	4
Staying Healthy	Director of Workforce and Organisational Development	4	4
Safe Care	Director of Finance and Corporate Services Director of Specialist Estates	4	4
Effective Care	Senior Management Team	4	4
Dignified Care	Not applicable	Not applicable	Not applicable
Timely Care	Not applicable	Not applicable	Not applicable
Individual Care	Senior Management Team	4	4
Staff and Resources	Director of Workforce and Organisational Development	4	4

The overall rating against the mandatory Governance, Leadership and accountability module and the seven themes within the Health and Care Standards reflects NWSSP's overall compliance against the standards and has been rated as a 4 as outlined below:

Figure 10 – NWSSP's Overall Self-Assessment Score Health and Care Standards 2019/2020

Assessment Level	1 We do not yet have a clear, agreed understanding of where we are (or how we are doing) and what / where we need to improve	2 We are aware of the improvements that need to be made and have prioritised them, but are not yet able to demonstrate meaningful action	3 We are developing plans and processes and can demonstrate progress with some of our key areas for improvement	4 We have well developed plans and processes can demonstrate sustainable improvement throughout the organisation / business	5 We can demonstrate sustained good practice and innovation that is shared throughout the organisations / business, and which others can learn from
Rating				✓	

6. MANDATORY DISCLOSURES

In addition to the need to report against delivery of the Standards for Health Services in Wales, NWSSP is also required to report that arrangements are in place to manage and respond to the following governance issues:

6.1 Equality, Diversity and Human Rights

NWSSP is committed to eliminating discrimination, valuing diversity and promoting inclusion and equality of opportunity in everything it does. NWSSP's priority is to develop a culture that values each person for the contribution they can make to the services provided for NHS Wales. As a non-statutory hosted organisation within the Trust, NWSSP is required to adhere to the Trust Equality and Diversity Policy, Strategic Equality Plan and Objectives, which set out the Trust's commitment and legislative requirements to promote inclusion.

NWSSP's Corporate Services Manager chairs the NHS Wales Equality Leadership Group (ELG), who work in partnership with colleagues across NHS Wales and the wider public sector, to collaborate on events, facilitate workshops, deliver and undertake training sessions, issue communications and articles relating to equality, diversity and inclusion, together with the promotion of dignity and respect for all. During 2019-20, the ELG began scoping Once4Wales opportunities and committed to developing a work programme to support this agenda. NWSSP is proactive in supporting NHS Wales organisations with completion of their submission for all-Wales services, such as Procurement and Recruitment

The process for undertaking Equality Integrated Impact Assessments (EQIIA) has matured, and considers the needs of the protected characteristics identified under the Equality Act 2010, the Public Sector Equality Duty in Wales and the Human Rights Act 1998, whilst recognising the potential impacts from key enablers such as Well-being of Future Generations (Wales) Act 2015, incorporating Environmental Sustainability, Modern Slavery Act 2015 incorporating Ethical Employment in Supply Chains Code of Practice 2017, Welsh Language, Information Governance and Health and Safety. During 2019-20, reference was included to the Socio-Economic Duty, coming into force on 1 April 2020, to ensure NWSSP capture and mitigate any potential impacts arising from strategic decisions made, in a fair, effective and efficient manner.

Personal data in relation to equality and diversity is captured on the Electronic Staff Record (ESR) system and staff are responsible for updating their own personal records using the Electronic Staff Record Self-Service. This includes ethnicity; nationality, country of birth, religious belief, sexual orientation and Welsh language competencies. The NHS Jobs all-Wales recruitment service, run by NWSSP adheres to all of the practices and principles in accordance with the Equality Act and quality checks the adverts and supporting information to ensure no discriminatory elements are present.

NWSSP has a statutory and mandatory induction programme for its workforce, including the NHS Wales "Treat Me Fairly" e-learning module, which forms part of a national training package and the statistical data captured for NWSSP completion contributes to the overall figure for NHS Wales. A Core Skills for Managers Training Programme is provided and the Managing Conflict module includes an awareness session on Dignity at Work.

6.2 Welsh Language

NWSSP is committed to ensuring that the Welsh and English languages are treated equally in the services provided to the public and NHS partner organisations in Wales. This is in accordance with the current Trust Welsh Language Scheme, Welsh Language Act 1993, the Welsh Language Measure (Wales) 2011 and the Welsh Language Standards [No7.] Regulations 2018.

The work of NWSSP in relation to Welsh language delivery and performance is reported to the Welsh Government, National Assembly and the Welsh Language Commissioner within the Annual Performance Report. This work is largely undertaken by the Welsh Language Officer and a team of Translators.

These posts enable compliance with the current obligations under the Welsh Language Scheme and in meeting the requirements of the Welsh Language Standards. This has increased the demand for translation services in the following areas:

- Service Delivery Standards;
- Policy Making Standards;
- Operational Standards;
- Record Keeping Standards; and
- Supplementary Standards.

NWSSP has made significant progress in developing and growing its Welsh language services by successfully offering all staff the opportunity to learn Welsh at work. The NWSSP website is bilingual and there has been investment in the development of a candidate interface on the TRAC recruitment system. NWSSP also offer language services to other organisations and have delivered translation and other language services to Public Health Wales, HEIW, and NWIS during 2019/20.

An annual report on performance with Welsh Language services is also produced and was submitted to the SMT in September 2019.

6.3 Handling Complaints and Concerns

NWSSP is committed to the delivery of high quality services to its customers. The NWSSP Issues and Complaints Management Protocol is reviewed annually. The Protocol aligns with the Velindre University NHS Trust Handling Concerns Policy, the Concerns, Complaints and Redress Arrangements (Wales) Regulations 2011 and Putting Things Right Guidance.

During 2019-20, 30 complaints were received, of which:

- 12 complaints responded to within 30 working days (40%);
- 14 complaints responded to outside of 30 working days (47%);
- One complaint withdrawn (3%); and
- Three complaints which were ongoing at the time of writing (10%).

As detailed above, only 40% of the complaints received were responded to within the 30 working day target, which is a decrease in performance compared to 88% compliance during 2018-19, based on 25 complaints received.

Where responses were issued outside of the target, cases were particularly complex in nature and delays arose related to staff absence, specifically within Employment Services. However, in all instances holding letters were issued and/or telephone calls were made to the complainants explaining that NWSSP were still in the process of investigating the matters raised and that they would be provided with a substantive response as soon as the investigation had been concluded.

Of the complaints recorded, eight were found to be upheld, in their entirety, or in part. Three complaints were escalated to the Public Services Ombudsman Wales (PSOW) for independent investigation during 2019-20. However, in each case investigated, the PSOW found in the favour of NWSSP.

6.4 Freedom of Information Requests

The Freedom of Information Act (FOIA) 2000 gives the UK public the right of access to a variety of information held by public bodies and provides commitment to greater openness and transparency in the public sector, especially for those who are accountable for decisions made on behalf of patients and service users.

Figure 12 – Freedom of Information Requests 2019-2020

There were **66** requests received within NWSSP during 2019/20, some of these were redirected to other bodies for response but those received were mostly handled within the prescribed 20 day time limit for requests. **3** requests were answered slightly over the deadline for compliance but this was due to the complexity of the information requested within those requests and the far ranging input required by other parties to agree the information to be supplied.

FOI Breakdown
49 answered within the 20 day target
14 transferred out to another NHS body
3 responded to outside of the deadline

6.5 Data Security and Governance

In 2019/20, there were **42** information governance breaches reported within NWSSP; these included issues with mis-sending of email and records management. The majority of these were down to human error and despite education effectively provided to ensure awareness of confidentiality and effective breach reporting, unfortunately errors can happen.

Staff are encouraged to report all manner of confidentiality breaches regardless of whether they originate within the organisation or not as a concern. In 2019/20, **126** breaches were reported, of those **84** were incidents occurring outside NWSSP's control.

All breaches are recorded in the Datix risk management software which was upgraded and relaunched as RLDatix in January 2020, and investigated in accordance with the Information Governance and Confidentiality Breach Reporting protocols, which comply with the General Data Protection Regulation (GDPR). The protocols encourage staff to report those breaches that originate outside the organisation for recording purposes.

From this, the Information Governance Manager writes quarterly reports including relevant recommendations and any areas for improvement to minimise the possibility of further breaches. Members of the Information Governance Steering Group are required to report on any incidents in their areas to include lessons learned and any changes that have been made since an incident was reported.

There were no Information Governance breaches reported in 2019/20 that were assessed as being of a category serious enough to report to the Information Commissioner's Office (ICO) for further investigation.

6.6 ISO14001 – Environmental Management and Carbon Reduction

NWSSP is committed to managing its environmental impact, reducing its carbon footprint and integrating the sustainable development principle into day-to-day business. NWSSP successfully implemented ISO14001 as its Environmental Management System (EMS), in accordance with Welsh Government requirements and have successfully maintained certification since August 2014, through the operation of the Plan, Do, Check, Act model of continuous improvement.

Annual surveillance audits are undertaken to assess continued compliance with the Standard. The last external assessment was undertaken in August 2019. The ISO14001:2015 Standard, places greater emphasis on protection of the environment, continuous improvement through a risk process based approach and commitment to top-down leadership, whilst managing the needs and expectations of interested parties and demonstrating sound environmental performance, through controlling the impact of activities, products or services on the environment. NWSSP is committed to environmental improvement and operates a comprehensive EMS in order to facilitate and achieve the Environmental Policy.

Carbon Footprint

We committed to reducing our carbon footprint by implementing various environmental initiatives and efficiencies at our sites within the scope of our ISO14001:2015 certification. As part of our commitment to reduce our contribution to climate change, a target of 3% reduction in our carbon emissions (year on year, from a baseline of carbon footprint established in 2016-17), was agreed and this was reflected within our Environmental Sustainability Objectives.

During 2019-20, we achieved our target and obtained a 4.39% reduction overall in CO2 emissions and where we did not meet our gas consumption targets, this was due to baseline reporting for additional sites, which is detailed in the narrative in our Sustainable Development Statement and Annual Review, which explore performance, achievements and highlights in further detail.

Area	2016/17	2017/18	2018/19	2019/20	Target	Target Achieved
Electricity CO2e	11% reduction	18% reduction	11.5% reduction	6% reduction	3% reduction	✓
Gas CO2e	13% increase	7% reduction	38% reduction	31.1% increase	3% reduction	X
Water M3	51% increase	9% reduction	6% increase	50% reduction	3% reduction	✓
Waste CO2e	62% recycled/recovered	95% recycled/recovered	89% recycled/recovered	94.68% recycled/recovered	70% recycled/recovered	✓
Business Mileage Expenditure	6% reduction	15% reduction	11% increase	14% reduction	15% reduction by 2021	✓
Business Mileage	7% reduction	11% reduction	10% increase	19% reduction	15% reduction by 2021	✓
Overall Carbon Footprint	5.37% Increase	3.78% Reduction	11.32% Reduction	4.39% Reduction		

6.7 Business Continuity Planning/Emergency Preparedness

The impact of COVID-19 has resulted in business continuity and emergency preparedness procedures being implemented. The scale of the crisis is unprecedented in living memory and consequently the documented procedures have had to be updated and tailored to reflect the actuality of the situation. These measures were implemented towards the end of the 2019-20 financial year and are likely to be in place for a significant proportion of 2020-21. To date, NWSSP has been able to continue to provide services to all its customers and while staff are working very differently, there has been very few things that have had to stop, and indeed some productivity levels are actually higher than they were before the crisis. The new ways of working are largely predicated on the use of technology to allow large numbers of staff to work remotely and more flexibly.

Notwithstanding COVID-19, NWSSP is proactive in reviewing the capability of the organisation to continue to deliver products or services at acceptable predefined levels following a disruptive incident. NWSSP recognise its contribution in supporting NHS Wales to be able to plan for and respond to a wide range of incidents and emergencies that could affect health or patient care, in accordance with requirement for NHS bodies to be classed as a Category 1 responders deemed as being at the core of the response to most emergencies under the Civil Contingencies Act (2004).

As a hosted organisation under the Trust, NWSSP is required to take note of their Business Continuity Management Policy and ensure that NWSSP has effective strategies in place for:

- People – the loss of personnel due to sickness or pandemic;
- Premises – denial of access to normal places of work;
- Information Management and Technology and communications/ICT equipment issues; and
- Suppliers internal and external to the organisation.

Specific and significant work was undertaken during 2019/20 in terms of the business continuity risks arising from the potential of a no-deal Brexit. NWSSP purchased additional warehouse facilities at Imperial Park,

Newport, on the instruction of Welsh Government and increased stock levels to provide 12 weeks of stock, rather than the usual four. NWSSP took part in various testing scenarios and were a member of the Trust Brexit Planning Group, as well as being represented in regular meetings with Welsh Government and the Department of Health.

NWSSP is committed to ensuring that it meets all legal and regulatory requirements and has processes in place to identify, assess, and implement applicable legislation and regulation requirements related to the continuity of operations and the interests of key stakeholders. During 2019/20 the NWSSP Business Continuity Plan and supporting Business Impact Assessment have been updated as necessary and Action Cards have been documented for the majority of specific scenarios within Directorates. A number of specific and mainly IT-related incidents have tested business continuity measures for real during the year, and particularly the current COVID-19 crisis. In addition though, incidents included the loss of the Blaenavon Data Centre in June 2019, for which a lessons learned paper was taken to the July Partnership Committee. The Business Continuity procedures were also the subject of an internal audit at the end of 2018/19 which resulted in a reasonable assurance opinion.

NWSSP continues to work towards implementing the Cyber Security Framework in order to address the specific needs of the service. This is an ongoing plan covering the areas of Identify, Protect, Detect, Respond and Recover. NWSSP have already started a number of work streams including Information Workflows and Governance, Awareness and Training, Procurement of Professional Incident Response Capability, Protective Technology through the SIEM Procurement Project and Business Continuity Planning workshops across the whole of the whole of Shared Services. NWSSP have also recently implemented a robust new virtualised infrastructure based on the tenets of the framework in order to provide a safe and secure environment for NWSSP business systems. Internal Audit have also recently undertaken a review of Cyber Security, and provided a rating of reasonable assurance.

6.8 UK Corporate Governance Code

NWSSP operates within the scope of the Trust governance arrangements. The Trust undertook an assessment against the main principles of the UK Corporate Governance Code as they relate to an NHS public sector organisation in Wales. This assessment was informed by the Trust's assessment against the "Governance, Leadership and Accountability" theme of the Health and Care Standards undertaken by the Board. The Trust is clear that it is complying with the main principles of the Code, is following the spirit of the Code to good effect and is conducting its business openly and in line with the Code. The Board recognises that not all reporting elements of the Code are outlined in this Governance Statement but are reported more fully in the Trust's wider Annual Report. NWSSP have also completed the self-assessment on the "Governance, Leadership and Accountability" theme of the Health and Care Standards with a positive maturity rating of 4.

6.9 NHS Pension Scheme

As an employer hosted by the Trust and as the Payroll function for NHS Wales, there are robust control measures in place to ensure that all employer obligations contained within the Scheme regulations for staff entitled to membership of the NHS Pension Scheme are complied with. This includes ensuring that deductions from salary, employer's contributions and payments into the Scheme are in accordance with the Scheme rules, and that member Pension Scheme records are accurately updated in accordance with the timescales detailed in the Regulations. During 2019/20, NWSSP responded to and implemented the requirements of the Ministerial Direction of December 2019 in respect of the tax implications for the pension schemes for clinicians.

7. MANAGING DIRECTOR'S OVERALL REVIEW OF EFFECTIVENESS

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the system of internal control is informed by the work of the internal auditors, and the Directors and Heads of Service within NWSSP who have responsibility for the development and maintenance of the internal control framework, and comments made by external auditors in their audit letter and other reports.

As Accountable Officer I have overall responsibility for risk management and report to the NHS Wales Shared Services Partnership Committee regarding the effectiveness of risk management across NWSSP. My advice to the Partnership Committee is informed by reports on internal controls received from all its committees and in particular the Audit Committee.

Each of the Committees have considered a range of reports relating to their areas of business during the last year, which have included a comprehensive range of internal audit and external audit reports and reports on professional standards from other regulatory bodies. The Committees have also considered and advised on areas for local and national strategic developments and a potential expansion of the services provided by NWSSP. Each Committee develops an annual report of its business and the areas that it has covered during the last year and these are reported in public to the Trust and Health Boards.

Internal Audit Opinion


Internal audit provide me and the Partnership Committee through the Audit Committee with a flow of assurance on the system of internal control. I have commissioned a programme of audit work which has been delivered in accordance with Public Sector Internal Audit Standards by the Audit and Assurance function within NWSSP.

The scope of this work is agreed with the Audit Committee and is focussed on significant risk areas and local improvement priorities. The overall

opinion of the Head of Internal Audit on governance, risk management and control is a function of this risk based audit programme and contributes to the picture of assurance available to the Board in reviewing effectiveness and supporting our drive for continuous improvement.

The programme has been impacted by the need to respond to the COVID-19 pandemic with some audits deferred, cancelled or curtailed as the organisation responded to the pandemic. The Head of Internal Audit is satisfied that there has been sufficient internal audit coverage during the reporting period in order to provide the Head of Internal Audit Annual Opinion. In forming the Opinion the Head of Internal Audit has considered the impact of the audits that have not been fully completed.

The Head of Internal Audit opinion for 2019/2020 was that the Partnership Committee can take **Reasonable Assurance** that arrangements to secure governance, risk management and internal control, within those areas under review, were suitably designed and applied effectively:

RATING	INDICATOR	DEFINITION
Reasonable assurance		The Committee can take reasonable assurance that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. Some matters require management attention in control design or compliance with low to moderate impact on residual risk exposure until resolved.

In reaching this overarching opinion the Head of Internal Audit has identified that the assurance domains relevant to NWSSP have all been assessed as providing reasonable assurance. During the year, no internal audit reports were issued with a rating of limited or no assurance.

Internal Audit Review of Risk Management

Internal Audit undertook a review of Risk Management in 2018/19 to assess the effectiveness of the systems in place to manage and assure risks. This audit provides assurance to the Audit Committee that risks material to the achievement of system objectives are managed appropriately.

Internal Audit concluded that the level of assurance given as to the effectiveness of the system of internal control in place to manage the risk management framework was **Substantial Assurance**. This report was taken into account when completing the theme on the Governance, Leadership and Accountability Health and Care Standards self-assessment for 2019/20.

Financial Control

NWSSP was established by Welsh Government to provide a range of support services to the NHS in Wales. As Managing Director and

Accountable Officer, I retain overall accountability in relation to the financial management of NWSSP and report to the Chair of the Partnership Committee.

NWSSP Financial Control Overview

There are four key elements to the Financial Control environment for NWSSP as follows:

- **Governance Procedures** – As a hosted organisation NWSSP operates under the Governance Framework of the Trust. These procedures include the Standing Orders for the regulation of proceedings and business. The statutory requirements have been translated into day-to-day operating practice, and, together with the Scheme of Reservation and Delegation of Powers and Standing Financial Instructions (SFIs), provide the regulatory framework for the business conduct of the Trust. These arrangements are supported by detailed financial operating procedures covering the whole of the Trust and also local procedures specific to NWSSP. During the current COVID-19 crisis the governance arrangements have been enhanced through the establishment of a Finance Governance Committee. This meets as and when required to consider and approve large scale and urgent requisitions. Membership of the Committee includes senior finance staff from NWSSP, the Velindre Director of Finance and an independent member of the Board, representatives from Counter Fraud, Accounts Payable and Legal and Risk Services. The Committee is chaired by the Director of Audit and Assurance Services, and Procurement colleagues (virtually) attend the Committee to give background and context to specific requisitions.
- **Budgets and Plan Objectives** – Clarity is provided to operational functions through approved objectives and annual budgets. Performance is measured against these during the year.
- **Service Level Agreements (SLAs)** – NWSSP has SLAs in place with all customer organisations and with certain key suppliers. This ensures clarity of expectations in terms of service delivery, mutual obligations and an understanding of the key performance indicators. Annual review of the SLAs ensures that they remain current and take account of service developments.
- **Reporting** – NWSSP has a broad range of financial and performance reports in place to ensure that the effectiveness of service provision and associated controls can be monitored and remedial action taken as and when required.

Through this structure NWSSP has maintained effective financial control which has been reviewed and accepted as appropriate by both the Internal and External Auditors.


CONCLUSION

This Governance Statement indicates that NWSSP has continued to make progress and mature as an organisation during 2019/20 and that it is further developing and embedding good governance and appropriate controls throughout the organisation. No significant control weaknesses have been identified during the year. NWSSP has received positive feedback from Internal Audit on the assurance framework and this, in conjunction with other sources of assurance, leads me to conclude that it has a robust system of control.

As indicated throughout this statement, the need to plan and respond to the COVID-19 has had a significant impact on the organisation, wider NHS and society as a whole. It has required a dynamic response which has presented a number of opportunities in addition to the risks. The need to respond and recover from the pandemic will be with the organisation and wider society throughout 2020/21 and beyond. I will ensure our Governance Framework considers and responds to this need.

Looking forward – for the period 2020/21:

I confirm that I am aware of my on-going responsibilities and accountability to you, to ensure compliance in all areas as outlined in the above statements continues to be discharged for the financial year 2020/21.

Signed by: 

Managing Director – NHS Wales Shared Services Partnership

Date: 28th May 2020

MEETING	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership
DATE	30 June 2020
PREPARED BY	Roxann Davies, Corporate Services
PRESENTED BY	Roxann Davies, Corporate Services
RESPONSIBLE HEAD OF SERVICE	Andy Butler, Director of Finance and Corporate Services
TITLE OF REPORT	NWSSP Audit Committee Effectiveness Survey 2020

PURPOSE

To present the Committee with a copy of the questions and timetable for completion of the annual Audit Committee Effectiveness Survey, as set out at **Appendix 1**.

1. INTRODUCTION

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

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

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

In order to gauge the Committee's effectiveness, an electronic survey has been devised to obtain the views of Committee members across a number of themes:

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

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- Counter Fraud
- Committee Leadership

2. EFFECTIVENESS SURVEY

The survey is based on the guidance contained within the NHS Audit Committee Handbook and to ensure both Velindre and NWSSP Committees have issued aligned survey questions, we worked together in 2019 to produce a template bringing together the best of both Committee self-assessments. The agreed questions are set out in **Appendix 1**.

The results of the survey will provide a rich source of information and provide assurance in terms of existing arrangements and potential areas for development, going forward, as well as any required amendments to be incorporated into the Terms of Reference. A report of the findings will be presented to the Committee in October 2020.

We aim to issue the survey during the week commencing **6 July 2020** and Committee members are requested to complete the survey anonymously online by **24 July 2020**.

Committee members requested to complete the survey are as follows:

- Chair – **Martin Veale**
- Independent Member – **Janet Pickles**
- Independent Member – **Gareth Jones**
- Previous Independent Member – **Mr Phil Roberts**
- Previous Independent Member – **Judge Ray Singh**
- NWSSP Chair – **Margaret Foster**
- NWSSP Managing Director – **Neil Frow**
- Director of Finance & Corporate Services – **Andy Butler**
- Head of Finance & Business Development – **Peter Stephenson**
- Director of Audit & Assurance Services – **Simon Cookson**
- Head of Internal Audit – **James Quance**
- Counter Fraud Representative – **Craig Greenstock**
- External Audit (Audit Wales) Representative – **Gillian Gillett**
- Velindre Director of Finance – **Mark Osland**
- Velindre Director of Corporate Services – **Lauren Fear**

3. RECOMMENDATIONS

Audit Committee Members are asked to complete the online survey by the specified deadline, of **24 July 2020**.

Appendix 1

Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Audit Committee Self-Assessment Survey

Composition, Establishment and Duties

1. Does the Audit Committee have written Terms of Reference, which adequately define its role in accordance with Welsh Government guidance?
2. Are the Terms of Reference reviewed annually to take into account governance developments (including good governance principles) and the remit of other Committees within the organisation?
3. Has the Audit Committee been provided with sufficient authority and resources to perform its role effectively?
4. Does the Audit Committee report regularly to the NWSSP Partnership Committee and Velindre Trust Board?
5. Does the Audit Committee prepare an Annual Report on its work and performance in the preceding year, for consideration by the NWSSP Partnership Committee and Velindre Trust Board?
6. Has the Audit Committee established a cycle of business to be dealt with across the year?
7. Does the Audit Committee meet sufficiently frequently to deal with planned matters and is enough time allowed for questions and discussions?
8. Is the atmosphere at Audit Committee meetings conducive to open and productive debate?
9. Is the behaviour of all members/attendees courteous and professional?
10. Are Audit Committee meetings scheduled prior to important decisions being made?
11. Do you consider that where private meetings of the Audit Committee are held (Part B), that these have been used appropriately for items that should not be discussed in the public domain (i.e. commercially sensitive, identifiable information)?
12. Would you agree that each agenda item is 'closed off' appropriately so it is clear what the conclusion is?
13. Would you welcome greater use of the Welsh Language at meetings?
14. Would you welcome greater use of Committee e-Board (paperless) software, such as AdminControl?
15. Would you agree that your experience of holding remote/virtual meetings of the Audit Committee has been positive? Please leave a comment to detail further.

Compliance with Law and Regulations Governing NHS Wales

16. Does the Audit Committee review assurance and regulatory compliance reporting processes?
17. Does the Audit Committee have a mechanism to ensure awareness of topical, legal and regulatory issues?

Internal Control and Risk Management

18. Has the Audit Committee formally considered how it integrates with other Committees that are reviewing risk (e.g. Risk Management)?
19. Has the Audit Committee reviewed the robustness and effectiveness of the content of the organisation's system of assurance?
20. Do you consider that the reports received by the Audit Committee are timely and have the right format/content, to enhance it to discharge its internal control and risk management responsibilities?
21. Is there clarity over the timing and content of the assurance statements received by the Audit Committee from the Head of Internal Audit?

Internal Audit

22. Are the Charter or Terms of Reference approved by the Audit Committee and regularly reviewed?
23. Does the Audit Committee review and approve the Internal Audit Plan at the beginning of the financial year?
24. Does the Audit Committee approve any material changes to the Plan?

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25. Are Audit Plans derived from clear processes based on risk assessment with clear links to the system of assurance?
26. Does the Audit Committee receive periodic progress reports from the Head of Internal Audit?
27. Does the Audit Committee investigate the reason for management refusal to accept audit recommendations?
28. Does the Audit Committee effectively monitor the implementation of management actions from Audit Reports?
29. Does the Head of Internal Audit have a direct line of reporting to the Audit Committee and its Chair?
30. Does the Audit Committee review the effectiveness of Internal Audit and the adequacy of staffing and resources within Internal Audit?
31. Has the Audit Committee evaluated whether Internal Audit complies with the Public Sector Internal Audit Standards (PSIAS)?
32. Has the Audit Committee agreed a range of Internal Audit performance measures to be reported on a routine basis?
33. Does the Audit Committee receive and review the Head of Internal Audit's Annual Report and Opinion?

External Audit

34. Do the Auditor General's representatives present their Audit Plans and Strategy to the Audit Committee, for consideration?
35. Does the Audit Committee receive and monitor actions taken in respect of previous years' reviews?
36. Does the Audit Committee consider the Auditor General's Annual Audit Letter?
37. Does the Audit Committee assess the quality and effectiveness of External Audit work (both financial and non-financial audit)?
38. Does the Audit Committee review the nature and value of non-statutory work commissioned by organisation from the Auditor General?

Counter Fraud

39. Does the Audit Committee review and approve the Counter Fraud Work Plan at the beginning of the financial year?
40. Does the Audit Committee satisfy itself that the Work Plan adequately covers each of the seven generic areas defined in the NHS Counter Fraud Policy?
41. Does the Audit Committee approve any material changes to the Plan?
42. Are Counter Fraud Plans derived from clear processes based on Risk Assessment?
43. Does the Audit Committee receive periodic reports from the Local Counter Fraud Specialist?
44. Does the Audit Committee effectively monitor the implementation of management actions arising from Counter Fraud reports?
45. Does the Local Counter Fraud Specialist have a right of direct access to the Audit Committee and its Chair?
46. Does the Audit Committee review the effectiveness of the Local Counter Fraud Service and the adequacy of its staffing resources?
47. Does the Audit Committee receive and review the Local Counter Fraud Specialist's Annual Report of Counter Fraud Activity and Qualitative Assessment?
48. Does the Audit Committee receive and discuss reports arising from quality inspections by NHS Counter Fraud Authority?

Committee Leadership

49. Do you consider that Audit Committee meetings are chaired effectively and with clarity of purpose and outcome?
50. Do you consider that the Audit Committee Chair provides clear and concise information to the governing body on the activities of the Audit Committee and the implication of all identified gaps in assurance and/or control?

NHS Wales Shared Services Partnership

Audit Committee

30 June 2020

Internal Audit Progress Report

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1. INTRODUCTION

The purpose of this report is to provide an overview of activity since the previous meeting in April 2020.

2. COMPLETION OF THE 2019/20 INTERNAL AUDIT PLAN

The Annual Head of Internal Audit Opinion was issued to the Audit Committee in April 2020. It included two reports in draft (Budgetary Control and Employment Services - Payroll) which have been finalised and are included on the agenda for this meeting of the Committee. That concludes reporting in respect of the 2019/20 Internal Audit Plan.

3. 2020/21 INTERNAL AUDIT PLAN

The 2020/21 Internal Audit Plan has been agreed by the Senior Management Team and is included on the agenda of this meeting for approval by the Audit Committee.

A number of reviews are in progress:

- planning is advanced in respect of the Primary Care Services reviews due to progress with the system projects;
- the advisory review of Financial Governance Arrangements during the Covid-19 Pandemic has commenced in order to be able to provide timely feedback; and
- the advisory review of Declarations of Interest is in progress as an audit deferred from 2019/20.

Planning of other audits has also commenced.

4. ENGAGEMENT

The following meetings have been held/attended during the reporting period:

- 2020/21 planning meetings;
- project board meetings;
- audit scoping and debrief meetings; and
- liaison meetings with senior management.

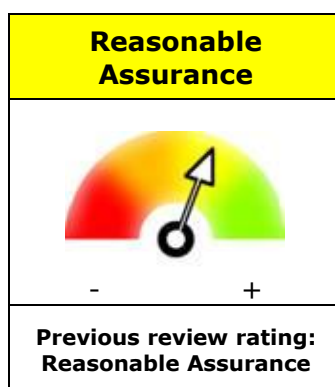
5. RECOMMENDATION

The Audit Committee is invited to note the above and approve the 2020/21 Internal Audit Plan.

Employment Services Payroll Services

Final Internal Audit Report 2019/20

NHS Wales Shared Services Partnership Audit and Assurance Services



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Appendix A	Management Action Plan
Appendix B	Audit Assurance Ratings & Recommendation Priorities
Appendix C	Responsibility Statement

Review Reference: NWSSP-1920-02

Report Status: Final

Fieldwork completion: 19 March 2020

Draft report issued: 20 March 2020

Debrief meeting: 19 March 2020

Management response received: 12 June 2020

Final report issued: 12 June 2020

Executive sign off: Paul Thomas, Director of Employment Services

Distribution: Neil Frow, Managing Director
Andrew Butler, Director of Finance & Corporate Services
Paul Thomas, Director of Employment Services
Lisa Williams, Assistant Director of Employment Services

Auditors: James Quance, Head of Internal Audit
Stephen Chaney, Deputy Head of Internal

Audit
Henry Wellesley, Principal Auditor

Committee:

Velindre NHS Trust Audit Committee for
NWSSP



Audit and Assurance Services conform with all Public Sector Internal Audit Standards as validated through the external quality assessment undertaken by the Institute of Internal Auditors.

ACKNOWLEDGEMENTS

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

Please note:

This audit report has been prepared for internal use only. Audit & Assurance Services reports are prepared, in accordance with the Service Strategy and Terms of Reference, approved by the Audit Committee. Audit reports are prepared by the staff of the NHS Wales Shared Services Partnership – 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.

1. EXECUTIVE SUMMARY

1.1 Introduction and Background

A review of payroll processed by NHS Wales Shared Services Partnership (NWSSP) Employment Services on behalf of Welsh Health Boards and Trusts was completed in line with the 2019/20 Internal Audit Plan.

The Payroll Services function is split across five teams at four sites:

- Matrix House in Swansea, serving Swansea Bay University Health Board (SBUHB) (*referred to hereon in as the "Swansea Team"*) and Powys Teaching Health Board (PtHB) (*referred to hereon in as the "Powys Team"*);
- Alder House in St. Asaph, North Wales serving Betsi Cadwaladr University Health Board (BCUHB) and Welsh Ambulance Service NHS Trust (WAST) (*referred to hereon in as the "North Wales Team"*);
- Hafenderwen in Carmarthen, serving Hywel Dda University Health Board (HDUHB) (*referred to hereon in as the "Carmarthen Team"*); and
- Companies House in Cardiff, with two teams serving Aneurin Bevan University Health Board (ABUHB); and Cardiff & Vale University Health Board (CVUHB), Cwm Taf Morgannwg University Health Board (CTMUHB), Public Health Wales (PHW), Velindre NHS Trust (VNHST) and Health Education Improvement Wales (HEIW) (*referred to hereon in as the "Cardiff Team"*).

1.2 Scope and Objectives

The overall objective of this audit was to evaluate and determine the adequacy of the systems and controls in place for payroll processing in order to provide assurance to Velindre NHS Trust Audit Committee for NWSSP that risks material to the achievement of system objectives are managed appropriately.

The objectives reviewed were to ensure that:

- starters, leavers and changes are accurately and promptly processed;

- relevant employees from the Bridgend locality that have been transferred from the former AbertaweBro Morgannwg University Health Board (ABMUHB) have been correctly recorded within the Payroll System of the newly established Cwm Taf Morgannwg University Health Board;
- gross payments to staff are timely and accurate;
- additional payments to staff are appropriately substantiated;
- only employees of the organisation are paid;
- overpayments are recovered;
- appropriate segregation of duties for the processing of payments is evident;
- the Agenda for Change pay reform is accurately processed within the ESR system and appropriate checking mechanisms exist to ensure this; and
- adequate progress has been made with the implementation of agreed management actions from the previous internal audit.

1.3 Associated Risks

The potential risks considered at the outset of the review were as follows:

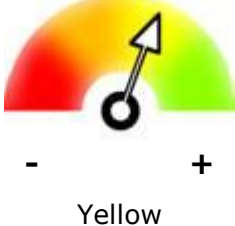
- gross payments are incorrect or not processed in a timely manner;
- employees that have been transferred from the former ABMUHB (from the Bridgend locality) to the newly established CTMUHB are incorrectly recorded on the ESR system, resulting in incorrect payments;
- overpayments are not recovered resulting in financial loss to the Health Board/Trust;
- errors are made as a result of the lack of segregation of duties;
- errors in the processing of the Agenda for Change pay reform resulting in additional administrative burden and reputational damage; and
- previous internal audit recommendations have not been implemented.

2 CONCLUSION

2.1 Overall Assurance Opinion





We are required to provide an opinion as to the adequacy and effectiveness of the system of internal control under review. The opinion is based on the work performed as set out in the scope and objectives within this report. An overall assurance rating is provided describing the effectiveness of the system of internal control in place to manage the identified risks associated with the objectives covered in this review.





The level of assurance given as to the effectiveness of the system of internal control in place to manage the risks associated with Payroll Services is **Reasonable** Assurance.

RATING	INDICATOR	DEFINITION
Reasonable Assurance		The Board can take reasonable assurance that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. Some matters require management attention in control design or compliance with low to moderate impact on residual risk exposure until resolved.

The overall level of assurance that can be assigned to a review is dependent on the severity of the findings as applied against the specific review objectives and should therefore be considered in that context.

2.2 Assurance Summary Table

Assurance Summary					
1	Prompt and accurate processing of starters, leavers and changes		✓		
2	Employees transferred to CTMUHB are correctly recorded on ESR			✓	
3	Gross payments to staff are timely and accurate				✓

Assurance Summary					
4	Additional payments are appropriately substantiated			✓	
5	Only employees of the organisation are paid				✓
6	Overpayments are recovered			✓	
7	Appropriate segregation of duties				✓
8	Agenda for Change is accurately processed			✓	
9	Implementation of previous internal audit recommendations			✓	

* The above ratings are not necessarily given equal weighting when generating the audit opinion.

2.3 Design of System / Controls

The findings from the review have highlighted two issues that are classified as weaknesses in the system/control design for Payroll Services. This is identified in Appendix A as (D).

2.4 Operation of System / Controls

The findings from the review have highlighted five issues that are classified as weaknesses in the operation of the designed system/control for Payroll Services. These are identified in Appendix A as (O).

2.5 Summary of Recommendations

The audit findings and recommendations are detailed in Appendix A together with the management action plan and implementation timetable. A summary of these recommendations by priority is outlined below.

Priority	H	M	L	Total
Number of recommendations	1	5	1	7

3 SUMMARY OF AUDIT FINDINGS

The key findings by the individual objectives are reported in the section below with full details of findings in Appendix A:

Issues from the previous audit (report NWSSP-1819-12 refers) have been followed up as part of the current year testing.

The following examples of **good practice** were identified:

- The Cardiff teams undertake payroll checking processes electronically. A macro-enabled spreadsheet identifies the key amendments requiring checking (including starters, leavers, amendments to contracted hours or salary) from the ESR permanent amendment reports.
The spreadsheet includes a check to ensure all entries in the report have been initialled as reviewed, which facilitates senior review.
- The standard parameters for exception reporting on an all-Wales are still being used.
- The Cardiff teams have adopted a co-ordinated approach to monitoring, recovering and identifying the underlying reasons for arrears.
- We tested a sample of 20 employees who had opted out of the pension scheme, all had signed pension opt forms in the last 3 years (employees must be re-enrolled into a pension scheme at least every 3 years).

Whilst we found that overall employees are paid on time and instructions for starters, leavers and changes are processed promptly, we did find exceptions. In particular, where staff received an increase in salary which led to a higher rate of pension contribution, we found that not all employees had the increased rate deducted from their salary.

Another regular challenge that Payroll faces relates to the timeliness of being notified of leavers. In particular, we found numerous incidences in our sample testing of line managers notifying Payroll of employees leaving either on the day of termination or shortly afterwards. We were informed that this contributes to approximately 250 employees each month being overpaid, with the majority as a result of late notification.

We identified that processes between each team are not always consistent, with differing approaches undertaken. However, sometimes this is driven by the client. Examples include overpayments and the report checking process.

Whilst we did not specifically test business continuity arrangements, we did request a copy of the plan in place. We were informed that it has recently been updated, but as yet, we have not seen a copy of it. As payroll is a key function, it is important that continuity events can be sufficiently managed.

We also examined the list of users that have access to the payroll system, and in the case of a few exceptions we found that most use it regularly. However, we raised a recommendation to further improve the process.

Finally, we discussed and reviewed the transfer process for employees from ABMUHB to CTMUHB and the difficulties encountered by the Payroll teams. We have recommended that lessons learnt from this process be rolled out into other similar projects.

Overall, we identified eight findings in relation to above, which are summarised below:

1. Starters

Due to different approaches in use for each health board / trust, there is variation in the format of enrolment, termination and change forms in use for starters, leavers and changes. For example, some utilise an electronic form, whereas others use a paper-based form.

However, the New Appointment Form (NAF) developed and piloted by Employment Services during 2015/16 is pre-populated via the recruitment process, contains data validation controls and records the NADEX details of the user as evidence of manager and employee sign-off. Each section of the form is locked-down on completion so the data cannot be changed retrospectively.

The electronic forms developed by Employments Services provide additional controls to improve data quality and reduce the risk of fraud, compared to paper-based forms. However, the NAF had only been used for 18 of the 37 new starters sampled, as HDUHB and ABUHB were still using manual forms. However, ABUHB will be using the NAF from 2020/21.

As reported in previous years, there is an issue with the use of these forms, whereby it is rare for a new employee to be allocated a NADEX in time for enrolment. Therefore, for the majority of starters reviewed, the employee sections and sign-off had been completed using the manager's

NADEX. The 'NADEX signature' serves as employee confirmation and consent. However, this is in line with the requirements of the process.

2. Leavers

A sample of 37 leavers was tested to compare the date that managers notified Payroll that a member of staff was leaving to the actual leaving date. This is the responsibility of each client (and not NWSSP) and in particular the line manager. We identified that in 12 of the 37 terminations sampled, Employment Services was advised that the employee was leaving either on the day of termination or within a week of termination. One of the exceptions identified was greater than one month.

We did not identify any overpayments as a result of a delay in processing within the Payroll Team. However, we did identify two incidences where the date recorded as when Payroll was informed did not correspond with the date recorded on Employments Service data recording system.

3. Management of Overpayments

Overpayment registers are maintained for each of the 11 organisations and there was evidence that overpayments were referred to health bodies for recovery. However, there is a lack of a coherent approach between each team. There has been an improvement, particularly with the Payroll teams based at Companies House, where there is a combined approach for the Cardiff based teams.

It is our understanding that Employment Services are working with the Service Improvement Team on an All-Wales project to identify the causes of overpayments, standardise the approach and to improve systems to significantly reduce the number of overpayments.

4. Payroll Checking Processes

The processes within NHS Wales Payroll are reliant on a robust checking regime, to ensure accuracy and completeness of the payroll. For example, new starters, leavers documentation and change forms.

All teams complete this process to an extent, but there are variances between the teams, with some teams not evidencing all checks being completed. For example, BCU, WAST and Swansea Bay do not evidence the permanent amendment report, but we were informed that they review all source documentation.

The PTHB team generate reports for checking, but they do not sign the report as evidence of a review.

In addition, for a sample of two months selected for review, the reports utilised for checking had been generated for CTUHB, CVUHB, HEIW, PHW and VNHST, but had not been evidenced as review in some instances.

Finally, the Payroll Exception Report compares current period pay to the previous period. Some variation remains in the way in which the reports are produced and checked. The all-Wales exception reporting parameters agreed and implemented during July 2018 continue to be followed.

Whilst exception reports had been produced for the months sampled, there were a small number of entries that had not been evidenced as reviewed.

We were informed that some of the above exceptions were due to staff vacancies and sickness.

5. Pensions

Each April, as required by NHS Pensions, Employment Services review all employees' pension contribution rates based on their previous year's pay. The rate of pension contribution is based on the whole time equivalent salary the employee receives. When an employee's salary increases due to an increment or a promotion, they may move between contribution bands. In these instances, NHS Pensions' rules require employers to review an employee's pay and update to the correct pension contribution rate if required.

The setting of the pension contribution rate within the Payroll system is not automated and a payroll officer must amend the employee's contribution rate to reflect the pay increase. The audit testing sought to confirm if an employee's pension deduction was correct and identified eight (from 37) instances where pension contributions had not been amended following an incremental pay rise. Whilst the annual review would identify any instances, any shortfall is not claimed retrospectively.

6. Access to the Payroll System

We obtained a list of all Employment Services users with access to ESR and when they had last accessed the system. Testing of the list of users identified that five users (from 176) had not accessed the system within

the last three months and were not recorded as being on maternity leave or other long term absence, these were referred to the Workforce Information Officer for review.

7. Transfer of Employees from the Former Abertawe Bro Morgannwg University Health Board (ABMUHB)

Following a boundary change on 1st April 2019 ABMUHB became Swansea Bay University Health Board. The boundary change meant approximately 3,900 employees transferred from to CTMUHB on the 1st April. However, only 2,300 records transferred across, which was subsequently identified and addressed, although with significant disruption as a result.

One of the major issues during the transfer of the staff to the new CTMUHB payroll was the lack of a definitive list of the records transferred for Employment Services staff to check.

Finding 1: Starters(O)	Risk
<p>The new appointment forms (NAF) developed by Employment Services include additional controls, to improve data quality and reduce the risk of fraud, compared to paper-based forms. However, the NAF had only been used for 18 of the 37 new starters sampled, as HDUHB and ABUHB were still using manual forms. However, ABUHB will be using the NAF from 2020/21.</p>	<p>Inappropriate or erroneous payments, resulting in financial loss to the customer organisation.</p>
Recommendation 1	Priority level
<p>All organisations should be encouraged to use the NAF forms.</p>	<p>Medium</p>
Management Response 1	Responsible Officer/ Deadline
<p>There are on-going discussions with organisations to roll out the New Appointment Form.</p> <p>ABUHB already utilises the New Appointment Form for Bank Appointments with a rollout plan for 2020/21 for substantive staff.</p> <p>The NAF is in use in Cwm Taff, Cardiff and Vale, PHW and Velindre.</p> <p>The NAF for, is not in use in SBUHB however are in discussions and are keen to go live in 2020/21. The NAF is also in use with BCU & WAST</p>	<p>JEC/BC - 31 March 2021</p>

Finding 2: Leavers(O)	Risk
<p>A termination can be reported to Employment Services by using a Payroll Instruction Form (PIF), ESR manager self-service or a manual form. A termination submitted by manager self service would still require a review by Payroll, as some manual adjustment may be required for some aspects including leave entitlement.</p> <p>A sample of 37 leavers were tested to compare the date managers notified Payroll that they were leaving to the actual leaving date. We identified 12 (from 37) were Employment Services were advised that the employee was leaving on the day of termination or a week later. However, one of the 12 exceptions actually resulted in an overpayment, as in excess of one month had lapsed between the termination and notification dates.</p> <p>We did not identify any overpayments as a result of a delay in processing within the Payroll Team. However, we did identify two incidences where the date recorded on the ESR system as when Payroll was informed of an employee's termination, was later than the date recorded on Employments Service correspondence recording system, this may have been an administrative error.</p>	<p>Inappropriate or erroneous payments, resulting in financial loss to the customer organisation</p>
Recommendation 2	Priority level
<ol style="list-style-type: none"> 1. Health Body managers should be reminded to inform Employment Services when an employee submits their notice. 2. To ensure management information is accurate, payroll officers should ensure they record the correct notification date within ESR. 	<p>Medium</p>

Management Response 2	Responsible Officer/ Deadline
<ol style="list-style-type: none"> 1 The Payroll Team have consistently issued communications to remind that point of completion of the termination is on receipt of the resignation but will issue a reminder. 2 Reminders will be issued to the Payroll Team to ensure correct recording dates for date of receipt of the staff termination. <p>Payroll Services identify and report overpayments as part of the monthly Key Performance Indicators. Overpayment analysis is submitted to NHS Organisations on a monthly basis which identifies the category of overpayment including late notification of terminations. The South East Wales Overpayment Team further analyse overpayments to identify high risk areas and are meeting with relevant managers to identify reasons for overpayments.</p> <p>NWSSP has initiated a project to further analyse overpayments to identify cause of overpayments to determine actions that can be taken to reduce the volume. Analysis data has commenced with NWSSP Service Improvement Team and South East Wales Overpayment Team.</p> <p>Early feedback from this analysis indicates that the development and introduction of a single overpayment Policy and process would help to standardise the management of overpayments and eradicate many overpayments where Managers are awaiting confirmation of Annual Leave utilisation during the notice period.</p>	<p>June 2020</p> <p>May 2020</p>

Finding 3: Overpayments(D)	Risk
Overpayment registers are maintained for each of the 11 organisations. However, there is a lack of a coherent approach between each team. There has been an improvement, particularly with the Payroll teams based at Companies House, where there is a combined approach for the Cardiff based teams.	Overpayments are not recovered, resulting in financial loss to the customer organisation.
Recommendation 3	Priority level
As previously recommended, an all-Wales approach to the management of overpayments should be agreed and adopted across all Payroll teams.	Medium
Management Response 3	Responsible Officer/ Deadline
The Overpayments Teams in Companies House has been combined to form the South East Wales Overpayments Team where processes have been reviewed and standardised.	JEC September 2019
Work is continuing on an on-going basis to develop the team including working with organisations in respect of high overpayment areas.	JEC 31 Dec 2020
The NWSSP Overpayment review has commenced a review of overpayments which is a project that will be included on an all Wales basis.	JEC/Enablement Team 31 Dec 2020
The overpayment process will be discussed on an all Wales basis including the development of a single All-Wales Overpayment Policy.	JEC 31 Dec 2020

Finding 4: Checking Processes(O)	Risk
<p>Within each team there are various processes for generating checking reports. These reports serve as an additional control for ensuring starters, leavers, changes and other actions are processed correctly.</p> <p>However, we found that some teams do not evidence their review of the checking reports, when completed. In particular:</p> <ul style="list-style-type: none"> • PTHB generate the reports, but do not evidence any of their reviews of the reports; and • for a sample of two months selected for review, the reports utilised for checking had been generated for CTUHB, CVUHB, HEIW, PHW and VNHST, but had not been evidenced as review in some instances. <p>Finally, the Payroll Exception Report compares current period pay to the previous period and there were variations between the way that teams produce and check these reports.</p>	<p>Inappropriate or erroneous payments, resulting in financial loss to the customer organisation.</p>
Recommendation 4	Priority level
<ol style="list-style-type: none"> 1. As recommended last year an all-Wales approach to the payroll checking process should be agreed and adopted across all 11 Payroll Teams. 2. Management should note the risk associated with the macro-filtered reports used by the Cardiff teams for payroll checking and exception reporting. The source documents produced from ESR should be retained, and consideration given to the feasibility and benefit of checking the completeness of the macro-filtered reports against the source documents, to ensure that all transactions that require checking 	<p>Medium</p>

<p>are included.</p> <p>3. A report of changes to payroll data should be produced and checked by the North Wales, Swansea and Carmarthen payroll teams.</p> <p>4. Checking reports should be signed to confirm a review of the checking process.</p>	
Management Response 4	Responsible Officer/ Deadline
<p>1 Shared approach in place at Companies House. On-going discussions on a Wales wide basis for standard process.</p>	<p>31 Mar21 - CR, JEC, NE,BC</p>
<p>2 The source documents are retained and used to verify checking prior to filing. There is an automatic field on the report for the supervisor to confirm report checked. However, this has not always been completed. Supervisors reminded of the importance of this. Whilst the process has already been agreed by Audit prior to rollout, additional work will be undertaken in respect of comments.</p>	<p>31 May 2020 - CR</p>
<p>3 Process has been shared with North Wales, Swansea and Carmarthen in 2019. As per point 2, on-going discussions as to All Wales agreed process.</p>	<p>31 Dec 20 -CR,JEC, NE, BC</p>
<p>4 Payroll checking already as system to support sign off documents, however due to resource issues, this had not been followed completely for CTUHB, CVUHB, HEIW, PHW and VNHST. Supervisors have been reminded of the importance of sign off checking processes.</p>	<p>30 April 2020 - CR</p>

Finding 5: Pension Contribution Rate(O)	Risk
<p>The setting of the pension contribution rate within the Payroll system is not automated and a payroll officer must amend the employee's contribution rate to reflect the pay increase. The audit testing sought to confirm if an employee's pension deduction was correct and identified eight (from 37) instances where pension contributions had not been amended following an incremental pay rise. Whilst the annual review would identify any instances, any shortfall is not claimed retrospectively.</p>	<p>Employees paying pension contributions at the wrong rate.</p>
Recommendation 5	Priority level
<p>When an in year pay increase is awarded, the pension contribution rates should be reviewed and updated immediately to reflect any possible changes.</p>	<p>High</p>
Management Response 5	Responsible Officer/ Deadline
<p>It was envisaged that the real-time assessment of employee pension contribution rates would be processed through the RPA (robotics) process from April 2020 however the Covid crisis has stalled this work. However this priority project will be fast tracked for implementation by September 2020</p> <p>Interim guidelines to be issued to all NWSSP Payroll Teams in the short term to manually amend the pension tiers at point of increase of annual salary.</p>	<p>RPA team/Payroll Managers Sept 2020</p> <p>JEC /CR/BC - July 2020.</p>

Finding 6: Access to the Payroll System(D)	Risk
We obtained a list of all Employment Services users with access to the payroll system and when they had last accessed the system. Testing of the list of users identified that five users (from 176) had not accessed the system within the last three months and were not recorded as being on maternity leave or other long term absence, these were referred to the Workforce Information Officer for review.	Inappropriate or erroneous payments, resulting in financial loss to the customer organisation. Unauthorised access.
Recommendation 6	Priority level
A review of users who have not accessed the payroll system for 3 months or more should be undertaken and action taken to remove or suspend the access of those who no longer require it.	Low
Management Response 6	Responsible Officer/ Deadline
Recommendation will be forwarded to the NWSSP Workforce Team as this is a System Administration function. Payroll Teams do not have access to System Administration to undertake this review independently.	JEC - 31 May 2020

Finding 7: Transfer of employees from the former Abertawe Bro Morgannwg University Health Board (ABMUHB)(O)	Risk
<p>On the 31st March only 2,300 (from 3,600) records came across from the former ABMUHB to CTMUHB, following a boundary change.</p> <p>One of the major issues during the transfer of the staff to the new CTMUHB payroll was the lack of a definitive list for Employment Services staff to check of the records transferred.</p> <p>Additionally, following the transfer a number of issues were identified:</p> <ul style="list-style-type: none"> • records were transferred that should not have been; • there were a number of cross payments – paid by CTMUHB rather than Swansea Bay (name of health board replacing ABMUHB); and • other issues including bank assignments not transferred alongside substantive staff positions. <p>Whilst the above did not delay the payroll, there was an internal delay to the first payroll run, subsequent to the transfer.</p> <p>All issues were identified and rectified by the Payroll teams, as part of the project management.</p>	<p>Inappropriate or erroneous payments, resulting in financial loss to the customer organisation.</p>
Recommendation 7	Priority level
<p>Management should ensure that the lessons learnt are applied to future transfers.</p>	<p>Medium</p>

Management Response 7	Responsible Officer/ Deadline
<p>Transfer of employees - the number of assignments transferred to CTM were 4,588, initially 4,032, MOCP all others were manually dealt with.</p> <p>Lessons learnt from the ABMU/Cwm Taff MOCP transfer report has been completed.</p> <p>NWSSP worked very closely with both NHS Organisations in respect of the number of employees to be transferred, however the determination of which employees are to be transferred was identified by the individual NHS Organisation.</p> <p>Whilst NWSSP Payroll have utilised the MOCP Process for previous organisations transfers, numbers involved have been relatively small i.e. in terms of 100s. This was the first MOCP Process that was initiated for a large scale transfer of employees which identified problems in the process in that identified employees failed to transfer. This was a MOCP process failure and has been fed back to IBM.</p> <p>Following every MOCP transfer, a lessons learnt process is undertaken so that improvements can be implemented for the following MOCP Transfer.</p> <p>NWSSP will provide support to the NHS Organisations with the transfer of employees between the VPDs and will apply the knowledge and experience gained from previous MOCP transfers. However, ultimately it is the individual NHS Organisations that determine the employees that are to be included as part of the organisation transfer.</p>	<p>BC - March 2020</p> <p>CR/BC</p>

Audit Assurance Ratings



Substantial Assurance - The Board can take **substantial assurance** that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. Few matters require attention and are compliance or advisory in nature with **low impact on residual risk** exposure.



Reasonable Assurance - The Board can take **reasonable assurance** that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. Some matters require management attention in control design or compliance with low to **moderate impact on residual risk** exposure until resolved.



Limited Assurance - The Board can take **limited assurance** that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. More significant matters require management attention with **moderate impact on residual risk** exposure until resolved.



No Assurance - The Board has **no assurance** that arrangements to secure governance, risk management and internal control, within those areas under review, which are suitably designed and applied effectively. Action is required to address the whole control framework in this area with **high impact on residual risk** exposure until resolved.

Prioritisation of Recommendations

In order to assist management in using our reports, we categorise our recommendations according to their level of priority as follows.

Priority Level	Explanation	Management action
High	Poor key control design OR widespread non-compliance with key controls. PLUS Significant risk to achievement of a system objective OR evidence present of material loss, error or misstatement.	Immediate*
Medium	Minor weakness in control design OR limited non-compliance with established controls. PLUS Some risk to achievement of a system objective.	Within One Month*
Low	Potential to enhance system design to improve efficiency or effectiveness of controls. These are generally issues of good practice for management consideration.	Within Three Months*

* Unless a more appropriate timescale is identified/agreed at the assignment.

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The Health Board shall apply any relevant exemptions which may exist under the Act. If, following consultation with the Head of Internal Audit this report or any part thereof is disclosed, management shall ensure that any disclaimer which NHS Wales Audit & Assurance Services has included or may subsequently wish to include in the information is reproduced in full in any copies disclosed.

Audit

The audit was undertaken using a risk-based auditing methodology. An evaluation was undertaken in relation to priority areas established after discussion and agreement with the Health Board. Following interviews with relevant personnel and a review of key documents, files and computer data, an evaluation was made against applicable policies procedures and regulatory requirements and guidance as appropriate.

Internal control, no matter how well designed and operated, can provide only reasonable and not absolute assurance regarding the achievement of an organisation's objectives. The likelihood of achievement is affected by limitations inherent in all internal control systems. These include the possibility of poor judgement in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

Where a control objective has not been achieved, or where it is viewed that improvements to the current internal control systems can be attained, recommendations have been made that if implemented, should ensure that the control objectives are realised/ strengthened in future.

A basic aim is to provide proactive advice, identifying good practice and any systems weaknesses for management consideration.

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Responsibilities of management and internal auditors:

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We plan our work so that we have a reasonable expectation of detecting significant control weaknesses and, if detected, we may carry out additional work directed towards identification of fraud or other irregularities. However, internal audit procedures alone, even when carried out with due professional care, cannot ensure fraud will be detected. The organisation's Local Counter Fraud Officer should provide support for these processes.

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Shared Services
Partnership
Audit and Assurance Services

Budgetary Control & Financial Reporting

Internal Audit Report

2019/20

NHS Wales Shared Services Partnership

Audit and Assurance Services

Private and Confidential

Substantial Assurance
[Limited Scope Review]



Previous Rating:
n/a – first review

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Appendix A	Management Action Plan
Appendix B	Audit Assurance Ratings & Recommendation Priorities
Appendix C	Responsibility Statement

Review reference:	NWSSP-1920-11
Report status:	Final
Fieldwork commencement:	13 th February 2020
Draft report issued:	16 th April 2020
Management response received:	23 rd June 2020
Final report issued:	24 th June 2020

Auditors:	James Quance, Head of Internal Audit Emma Rees, Audit Manager
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Executive sign off:	Andrew Butler, Director of Finance & Corporate Services
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Distribution:	Alison Ramsey, Assistant Director of Finance & Corporate Services Lindsay Payne, Head of Financial Management
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Committee:	Velindre NHS Trust Audit Committee for NWSSP
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ACKNOWLEDGEMENTS

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



Audit and Assurance Services conform with all Public Sector Internal Audit Standards as validated through the external quality assessment undertaken by the Institute of Internal Auditors.

Please note:

This audit report has been prepared for internal use only. Audit & Assurance Services reports are prepared, in accordance with the Service Strategy and Terms of Reference, approved by the Audit Committee. Audit reports are prepared by the staff of the NHS Wales Shared Services Partnership – 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.

1. EXECUTIVE SUMMARY

1.1 Introduction and Background

The review of Budgetary Control and Financial Reporting was completed in line with the approved 2019/20 Internal Audit Plan. The review sought to provide assurance that the NHS Wales Shared Services Partnership ('NWSSP') budgetary control and financial reporting processes are operating effectively.

As a hosted organisation, NWSSP operates under the Governance Framework of Velindre University NHS Trust (Velindre), including the Velindre Standing Orders and Standing Financial Instructions. Providing the regulatory framework within which NWSSP must operate, this document contains the Scheme of Reservation and Delegation of Powers and the requirements for budgetary control and financial reporting. The arrangements are supported by financial operating procedures covering the whole of Velindre and also local procedures specific to NWSSP.

1.2 Scope and Objectives

The internal audit assessed the adequacy and effectiveness of internal controls in operation. Weaknesses were brought to the attention of management and advice issued on how particular problems may be resolved and control improved to minimise future occurrence.

To achieve this, the audit sought to address the following objectives:

- budgetary responsibility is clearly delegated to budget holders in alignment with the Scheme of Delegation;
- only appropriately authorised budget virements are processed;
- sufficient, relevant, reliable information is available to budget holders;
- variances to budget are identified and escalated as appropriate, and effective action is taken to address them;
- information reported to the NWSSP Senior Management Team ('SMT'), NWSSP Committee ('SSPC') or external bodies is appropriate, timely and clear; and
- budget holders are equipped to fulfil their budgetary responsibilities.

Limitations of Scope

Due to the situation with the coronavirus, this review was halted partway through the fieldwork. Therefore, the following planned testing was not undertaken:

- budget holder survey – to be undertaken and reported at a later date;
- testing on the annual review of the Oracle approval hierarchy by the finance team;

- sample testing to ensure second tier budget holders within Oracle (i.e., budget holders not specifically listed in the NWSSP Scheme of Delegation) have been appropriately approved; and
- sample testing to ensure budget adjustments and virements have been appropriately approved.

Additionally, we were only able to review the budgetary control procedures (budget holder information, budget monitoring, training and support) within one division (Primary Care Services).

Our assurance opinion should be read in the light of these limitations of scope. The impact of the limitations on each of the audit objectives is considered in section 3.1. The unresolved testing will be undertaken in 2020/21, potentially as part of a wider review of the financial implications of Covid-19.

1.3 Associated Risks

The key risks considered in this review were:

- non-compliance with the Standing Orders and Standing Financial Instructions; and
- failure to achieve financial balance.


2 CONCLUSION

2.1 Overall Assurance Opinion

We are required to provide an opinion as to the adequacy and effectiveness of the system of internal control under review. The opinion is based on the work performed as set out in the scope and objectives within this report. An overall assurance rating is provided describing the effectiveness of the system of internal control in place to manage the identified risks associated with the objectives covered in this review.

The level of assurance given as to the effectiveness of the system of internal control in place to manage the risks associated with the process for budgetary control and financial reporting is **Substantial Assurance**.





Note: We have given this assurance rating against the limited scope review as set out in section 1.2. It is not based upon a full review of budgetary control and financial reporting.

RATING	INDICATOR	DEFINITION
Substantial		The Board can take substantial assurance that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. Few matters require attention and are compliance or advisory in nature with low impact on residual risk exposure.

The overall level of assurance that can be assigned to a review is dependent on the severity of the findings as applied against the specific review objectives and should therefore be considered in that context.

2.2 Assurance Summary

The summary of assurance given against the individual review areas is described in the table below:

Assurance Summary					
1	Budgetary responsibility is clearly delegated			✓	
2	Only authorised virements are processed			✓*	
3	Sufficient, relevant, reliable information is available for budget holders				✓
4	Variances to budget are identified and escalated				✓
5	Information reported to the NWSSP SMT, SSPC and external bodies is appropriate, timely and clear				✓
6	Budget holders are equipped to fulfil their responsibilities			✓	

The above ratings are not necessarily given equal weighting when generating the audit opinion.

* Unable to give substantial assurance due to Covid-19 limiting our ability to undertake sufficient testing in this area (see limitations of scope in section 1.2).

2.3 Design of Systems/Controls

The findings from the review have highlighted one issue that is classified as a weakness in the system control / design for budgetary control and financial reporting.

2.4 Operation of System/Controls

The findings from the review have highlighted one issue that is classified as a weakness in the operation of the designed system / control for budgetary control and financial reporting.

3. FINDINGS & RECOMMENDATIONS

3.1 Summary of Audit Findings

As noted in section 1.1, NWSSP operates under the Velindre Standing Orders and Standing Financial Instructions ('the Velindre SOs and SFIs'), which contain the NWSSP Standing Orders ('the NWSSP SOs'). NWSSP has developed a financial control procedure to support the budgetary control aspect of these documents ('the NWSSP Budgetary Control Procedure').

We identified three low priority findings relating to:

- the annual review of second tier budget holders;
- financial reporting to the NWSSP SMT and SSPC; and
- communication to, and acceptance of, annual budgets and budgetary responsibilities for non-key budget holders.

The key findings by the individual objectives are reported below with full details in Appendix A.

Delegation of Budgetary Responsibility

Responsibility for the delegation of budgets is clearly documented within the NWSSP SOs, which includes the NWSSP Scheme of Delegation.

The NWSSP SOs are reviewed, updated (when required) and approved by the SSPC on an annual basis.

The NWSSP SOs state that NWSSP directors can delegate budgetary responsibility to second tier budget holders. The detail of this delegation is not held within the NWSSP SOs, but is within the Oracle approval hierarchy. In order for a second tier budget holder to be added to the Oracle approval hierarchy, a standard form should be completed and approved by an appropriate budget holder. Due to the review being halted (see section 1.2), we were unable to test this process.

Whilst an annual review is undertaken by the finance team, the second tier budget delegation is not reviewed and approved by the NWSSP SMT as required by the NWSSP SOs. See finding 1 in Appendix A. We were unable to test the finance team's annual review due to the review being halted.

Budget Virements

The budget virements authorisation process is clearly documented within the NWSSP SOs, including authorisation limits on the value of virements. Due to the project being halted, we were unable to undertake testing on the authorisation of virements.

Only the Management Accountants have access to process budget adjustments / virements.

The Head of Financial Management maintains a reconciliation between the opening Welsh Government approved budget to the current version, including any virements between the divisions. The Management Accountant for the Primary Care Services division ('PCS') also maintains a similar reconciliation covering virements between cost centres within PCS. Due to the review being halted, we were unable to test whether budget reconciliations are being maintained for the other divisions.

Whilst no issues have been identified for reporting under this objective, we are unable to give a substantial assurance rating for the objective due to the lack of testing undertaken.

Budget Holder Information

Monthly information to be reported to budget holders is included in the NWSSP Budgetary Control Procedure and includes:

- annual budget;
- budget vs expenditure for the current month and cumulatively;
- variances from budget; and
- budget vs actual staff as Whole Time Equivalents.

Additionally, the Finance Business Partners and Management Accountants produce a monthly narrative report for each Director of Service detailing the financial position to date along with explanations for significant variances. Due to the review being halted, we were only able to test this for PCS. We also saw an example of one month's reports for Employment Services.

In addition to the requirements of the NWSSP Budgetary Control Procedure, the PCS budget holders also receive reports covering year-end forecasts and aged debtors.

There is a Financial Management Timetable in place to ensure that management information is provided on a timely basis.

Variances to Budget

As noted above, reports to budget holders include variances to budget and the narrative reports to the Directors of Service include explanations for any significant variances. Our review of the month 11 cost centres detailed report for all of NWSSP highlighted that the majority of variances are underspends, which we understand are largely due to vacancies.

Variances and issues identified are raised with budget holders through structured meetings between the divisional SMTs and Management Accountants. Significant variances are escalated via the reports to NWSSP SMT and SSPC (see below). Due to the review being halted, we were only able to test this for PCS.

Information Reported to NWSSP SMT, SSPC and Externally

The NWSSP SMT and SSPC receive financial performance reports at every meeting. These reports include:

- key financial targets;
- summary of key performance measures (financial and non-financial);
- financial position for the current month, including explanation of variances to budget; and
- other key financial matters, including capital spend, variable pay, Welsh Risk Pool payments and distribution to NHS Wales.

Financial information is reported to Welsh Government on a monthly basis in line with the required monitoring returns.

The Financial Management Timetable covers reporting to NWSSP SMT, SSPC and Welsh Government.

Equipping Budget Holders

Budget Holder Responsibility

Budget holder responsibility is clearly documented in the NWSSP Budgetary Control Procedure.

On an annual basis, the NWSSP Managing Director communicates the delegated budgets and budgetary responsibilities to NWSSP's key budget holders (mainly the Directors of Service), who must confirm acceptance of their budget and acknowledge their budgetary responsibilities.

In addition to outlining the budgetary responsibilities of these individuals, the annual delegation of budget letters state that:

- the formal delegation of budget should be cascaded through all tiers of budget holders;
- all budget holders should have read and understood the Velindre SFIs and NWSSP Budgetary Control Procedure and should be competent to manage their budget; and
- all budget holders are required to confirm this as part of accepting their budget responsibilities.

However, there is no mechanism in place to evidence this confirmation for budget holders below the 'key' budget holders who receive the annual letters. See finding 2 in Appendix A.

Budget Holder Training and Support

All budget holders should attend initial and refresher budget holder training sessions when invited.

The last formal budget holder training session was delivered in 2014/15, when all budget holders then in post were trained. We understand there has been minimal turnover in budget holders since this time, therefore the most effective approach to training new budget holders since 2014/15 has been to provide one-to-one training/support via the Management Accountants. Due to the project being halted, we were only able to confirm the level of ad hoc training and support provided by the Head of Financial Management and to PCS.

We understand that the Head of Financial Management intends to refresh and redeliver the budget holder training to all budget holders during 2020/21 and that the results of this audit and our budget holder survey (postponed due to the project being halted) will feed into this process.

3.2 Summary of Recommendations

The audit findings and recommendations are detailed in Appendix A together with the management action plan and implementation timetable.

A summary of these recommendations by priority is outlined below.

Priority	H	M	L	Total
Number of recommendations	-	-	2	2

Finding 1 – Second Tier Budget Holder Review (Operation)	Risk
<p>Whilst an annual review is undertaken by the finance team, the second tier budget delegation within Oracle is not reviewed and approved by the NWSSP SMT as required by Section 4 of the NWSSP SOs. The SOs state that the <i>"second tier delegation will be reviewed, revised and reapproved on an annual basis by the Managing Director of Shared Services and the Senior Management Team as part of the annual Financial Strategy and Budget Setting process"</i>.</p>	<p>Non-compliance with the Standing Orders. Unauthorised individuals within the Oracle approval hierarchy.</p>
Recommendation 1	Priority level
<p>The NWSSP SMT should ensure they review and approve the second tier budget delegation within Oracle on an annual basis.</p>	<p>Low</p>
Management Response 1	Responsible Officer/ Deadline
<p>Agreed - a formal review of the full Oracle approval hierarchy is being undertaken during July 2020 following approval of the revised delegated limits by the Velindre Trust Board and SSPC. The NWSSP SMT will formally approve this once completed and a formal review implemented for February/March of each year after the IMTP has been submitted and before the commencement of the new financial year.</p>	<p>Director of Finance & Corporate Services / Head of Financial Management September 2020</p>

Finding 2 – Confirmation of Budgetary Responsibilities (Design)	Risk
<p>The annual delegation of budget letters from the NWSSP Managing Director to key budget holders (mainly Directors of Service) state that:</p> <ul style="list-style-type: none"> the formal delegation of budget should be cascaded through all tiers of budget holders; all budget holders should have read and understood the Velindre SFIs and NWSSP Budgetary Control Procedure and should be competent to manage their budget; and all budget holders are required to confirm this as part of accepting their budget responsibilities. <p>However, there is no mechanism in place to evidence this confirmation for budget holders below the 'key' budget holders who receive the annual letters.</p>	<p>Budget holders may not be fully aware of:</p> <ul style="list-style-type: none"> their budgets; their budgetary responsibility.
Recommendation 2	Priority level
<p>Management should consider implementing a mechanism for non-key budget holders to confirm they have read and understood the Velindre SFIs and NWSSP Budgetary Control Procedure and are competent to manage their budget.</p>	<p>Low</p>
Management Response 2	Responsible Officer/ Deadline
<p>Agreed - Oracle delegation forms to be amended to note that the Velindre SFIs and NWSSP Budgetary Control FCP has been issued to the budget holder and that they understand their roles and responsibilities as a budget holder.</p>	<p>Director of Finance & Corporate Services / Head of Financial Management September 2020</p>

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NHS Wales Shared Services Partnership

Internal Audit Operational Plan 2020/21

May 2020

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Audit and Assurance Services

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Appendix A – Operational Audit Plan 2020/21

1. Introduction

The Managing Director is required to certify in the Annual Governance Statement for NWSSP 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 purpose of Internal Audit is to provide the Managing Director and the Shared Services Partnership Committee (SSPC), through the Audit Committee, with an independent and objective 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 findings and recommendations from internal audit reviews may be used by management to improve risk management, control and governance within their operational areas.

The Public Sector Internal Audit Standards (PSIAS) require the Head of Internal Audit to develop and maintain an internal audit strategy designed to meet the main purpose of the internal audit activity. This strategy must advocate a systematic and prioritised review, outlining the resources required to meet the assurance needs of the Accountable Officer (Managing Director), Board (SSPC) and Audit Committee.

Accordingly this report sets out the risk based operational plan for the period April 2020 to March 2021, for NWSSP a hosted body of Velindre NHS Trust. Internal audit activity will be provided by NHS Wales Audit & Assurance Services, a division of the NHS Wales Shared Services Partnership.

2. Developing the Operational Audit Plan

2.1 Link to Auditing Standards

The operational plan for 2020/21 has been developed in accordance with the PSIAS 2010 – Planning - to enable the Head of Internal Audit to meet the following key audit planning objectives:

- provision to the Managing Director of an overall annual opinion on the organisation's risk management, control and governance, which

may in turn support the preparation of the Annual Governance Statement;

- audit of the organisation's risk management, internal control and governance arrangements through periodic risk based plans which afford suitable priority to the organisation's objectives and risks;
- improvement of the organisation's risk management, control and governance by providing line management with recommendations arising from audit work;
- quantification of the audit resources required to deliver the planned audit strategy;
- effective co-operation with external auditors and other review bodies functioning in the organisation; and
- provision of both assurance and advice by internal audit.

2.2 Risk Based Audit Planning Approach

The risk based planning approach recognises the need for prioritisation of audit cover to provide assurance to management of risk and the plan addresses these fundamental planning issues by considering the:

- organisation's risk assessment and maturity;
- coverage of the audit universe;
- coverage of previous years' activities; and
- audit resources required to provide a balanced and comprehensive view.

Whilst some areas of risk, control and governance require annual review, the risk based planning approach recognises that it is not possible to audit every area of an organisation's activities every year and therefore provides a rational basis for the prioritised allocation of audit resources.

2.3 Link to the System of Assurance

The risk based planning approach integrates with the organisation's system of assurance, thus we have considered the following:

- a review of the vision, values and forward priorities as outlined in the Annual Plan and 3 year Integrated Medium Term Plan;

- an assessment of the organisation's developing governance and assurance arrangements and the contents of the Risk Register;
- risks identified in papers to the Shared Services Partnership Committee and the Audit Committee;
- key strategic risks identified within the corporate risk register and assurance processes;
- results of the recent assurance mapping exercise undertaken by the Head of Finance & Business Development;
- discussions with Directors regarding risks and assurance needs in areas of corporate responsibility;
- cumulative internal audit knowledge of risk management, control and governance arrangements (including a consideration of past internal audit opinions);
- new developments and service changes;
- legislative requirements to which the organisation is required to comply;
- other assurance processes including planned audit coverage of systems and processes now provided through NHS Wales Shared Services Partnership (NWSSP);
- work undertaken by other review bodies including Wales Audit Office (WAO) and NWSSP's Local Counter Fraud Service; and
- coverage necessary to provide reasonable assurance to the Managing Director in support of the Governance Statement.

2.4 Audit Planning Meetings

In developing the plan, the Head of Internal Audit has met with NWSSP Director (Finance and Corporate Services) to discuss current areas of risk and related assurance needs in addition to ongoing engagement with other Directors and senior managers on an ongoing basis.

3. Audit Risk Assessment

The prioritisation of each area in the audit universe is based on our assessment of audit risk in terms of inherent risk (impact and likelihood) and mitigation (adequacy and effectiveness of internal control). Our

assessment also takes into account corporate risk, materiality or significance, system complexity, previous audit findings, potential for fraud, and sensitivity.

4 Planned Audit Coverage

4.1 Operational Audit Plan

The Operational Audit Plan is set out in Appendix A and identifies the audit assignment, lead executive officer, outline scope, and proposed timing.

The operational plan has been divided into the following:

- assurance reviews for NWSSP where it processes transactions for individual Health Boards/Trusts; and
- assurance and advisory reviews for NWSSP alone.

This approach ensures that the major transactional systems which NWSSP operate and run on behalf of the Health Boards/Trusts are audited, plus those areas and systems affecting only NWSSP.

Required audit coverage in terms of capital audit and estates assurance will be delivered by our Specialist Services Unit (SSU) within NWSSP Audit & Assurance Services. Given the specialist nature of this work and the assurance link with the all-Wales capital programme we will need to agree with management the scope and coverage on specific schemes. The operational audit plan will then be updated accordingly to integrate this tailored coverage.

Further, our work on the major transactional systems will in part be delivered by our IM&T team to improve the breadth and efficiency of our audit coverage.

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

The scheduling takes account of the optimum timing for the performance of specific assignments in discussion with management and WAO requirements, where applicable.

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

4.3 Keeping the Audit Plan under Review

Our risk assessment and audit plan is limited to matters emerging from the planning processes indicated above. We continually review and update our risk assessment and take into account any emerging risks as the year progresses.

Regular liaison with the WAO, 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

There is sufficient funding, capacity and capability to meet the audit resource needs.

The needs based operational audit plan indicates an aggregate resource requirement of 430 days to provide balanced assurance reports to the Managing Director as Accountable Officer in accordance with the NHS Wales Internal Audit Standards. Capital & Estates requirements will be separately agreed with an indicative requirement of 20 days.

This assessment is based upon an estimate of the audit resource required to review the design and operation of controls in review area for the purpose of sizing the overall resource needs for the strategic audit plan. Provision has also been made in the strategic plan and needs assessment for other essential audit work including planning, management, reporting and follow-up.

The Public Sector Internal Audit Standards enable internal audit to provide consulting and advisory services to management where requested.

6. Internal Audit Charter

The Internal Audit Charter for Velindre NHS Trust defines the over-arching purpose, authority and responsibility of Internal Audit and the Key Performance Indicators for the service. This is appropriate because NWSSP is a hosted body of Velindre NHS Trust and is consistent with other hosted body arrangements in Wales.

7. Action required

The Audit Committee is asked to approve the operational audit plan for 2020/21.

James Quance
Head of Internal Audit (NWSSP)
Audit & Assurance Services
NHS Wales Shared Services Partnership

May 2020

2020/21 Operational Audit Plan

Planned output	Corporate Risk Register (CRR) / Audit Area	Outline Scope	Indicative Audit days	Executive Lead	Outline Timing
NATIONAL AUDITS					
Primary Care Services Assurance Programme					
Primary Care Services <ul style="list-style-type: none"> General Medical Services (GMS) Pharmacy Payments General Ophthalmic Services (GOS) General Dental Services (GDS) 	Financial governance and management	To provide assurance that Primary Care Services is maintaining a robust system to facilitate timely and accurate payments to primary care contractors. This will include testing of transactions throughout the financial year, covering both legacy and replacement GMS and GOS systems.	40	Director (Primary Care Services)	Q1 set up then continuous
New General Ophthalmic Services Payments System	CRR45 Financial governance and management	To provide assurance during the project to ensure that risks are appropriately managed and controls are implemented effectively in the new system.	20	Director (Primary Care Services)	Ongoing

Planned output	Corporate Risk Register (CRR) / Audit Area	Outline Scope	Indicative Audit days	Executive Lead	Outline Timing
New General Medical Services Payments System	CRRA3 Financial governance and management	To provide assurance during the project to ensure that risks are appropriately managed and controls are implemented effectively in the new system.	20	Director (Primary Care Services)	Ongoing
Advice and support		To provide ongoing advice and support to the implementation project of the new systems referred to above, through ad hoc advice and attending project meetings. This will not conclude with a written report.	10	Director (Primary Care Services)	Ongoing
Employment Services Assurance Programme					
Employment Services – Payroll	Workforce management	To review the adequacy of the systems and controls in place for the management of Payroll Services in order to provide reasonable assurance that risks material to the achievement of system objectives are managed appropriately.	60	Director (Employment Services)	Q1 set up then continuous

Planned output	Corporate Risk Register (CRR) / Audit Area	Outline Scope	Indicative Audit days	Executive Lead	Outline Timing
		<p>Focus will be applied to the higher risk processing period represented by the first wave of the Covid-19 outbreak and will link in with internal audit work at Health Boards and Trusts regarding compliance with financial procedures.</p> <p>Use of computer assisted audit techniques (CAATs) for data analysis and sample selections where possible.</p> <p>Follow-up of action plan relating to previous audits.</p>			
Purchase to Pay (P2P) Audit Programme					
Accounts Payable	Financial governance and management	To review the adequacy of the systems and controls in place for key risk areas in the Accounts Payable process in order to provide reasonable assurance that risks material to the achievement of system objectives are managed appropriately.	60	Director (Finance & Corporate Services)	Q1 set up then continuous

Planned output	Corporate Risk Register (CRR) / Audit Area	Outline Scope	Indicative Audit days	Executive Lead	Outline Timing
		<p>Use of computer assisted audit techniques (CAATs) for data analysis and sample selections where possible.</p> <p>Follow-up of action plan relating to previous audits.</p> <p>Particular focus will be applied to areas which have become regular points of reporting in our annual work in this area and areas of change in process due to Covid-19:</p> <ul style="list-style-type: none"> • Supplier set up • Invoice holds • Two way match • Direct orders <p>Separate reports may be produced in these areas if it is considered appropriate to do so.</p>			

Planned output	Corporate Risk Register (CRR) / Audit Area	Outline Scope	Indicative Audit days	Executive Lead	Outline Timing
Covid-19 Financial Governance	CRRA1 Financial governance and management	To review the effectiveness of financial governance processes put in place during the Covid-19 outbreak and the compliance of significant procurement transactions with procedures.	30	Director (Procurement Services)/ Director (Finance & Corporate Services)	Q1
Other National Audits					
Welsh Risk Pool	CRRA5 Financial governance and management	To assess the adequacy and effectiveness of controls in operation for the management of claims submitted and that opportunities for controlling clinical negligence costs are maximised including the redress process. This review may also include an initial review of the General Medical Practice Indemnity scheme.	20	Director (Legal and Risk Services)	Q3

Planned output	Corporate Risk Register (CRR) / Audit Area	Outline Scope	Indicative Audit days	Executive Lead	Outline Timing
NWSSP SPECIFIC AUDITS					
Employment Services Directorate Review	Operational service and functional management	To test compliance with a range of policies and procedures and key aspects of governance within the Employment Services Directorate.	25	Director (Employment Services)	Q3
IM&T Control and Risk Assessment	CRRA7, A9 Information governance and security	To review and assess the control environment for the management of IM&T within NWSSP.	15	Director (Finance & Corporate Services)	Q2
Student Awards	Financial governance and management	To review key governance and operational processes with Student Awards.	15	Director (Finance & Corporate Services)	Q4

Planned output	Corporate Risk Register (CRR) / Audit Area	Outline Scope	Indicative Audit days	Executive Lead	Outline Timing
Credit Card Expenditure	Financial governance and management	To review compliance with established procedures for the approval and monitoring of credit card expenditure.	10	Director (Finance & Corporate Services)	Q1
ADVISORY REVIEWS AND RISK AREAS TO BE MONITORED					
Declarations of Interest	Corporate Governance	Advisory review of the process for the declaration of interests.	15	Director (Finance & Corporate Services)	Q1
COVID-19 Response	CRRA1 Corporate Governance	Advisory review of the effectiveness of business continuity arrangements in order to identify learning for the future.	20	Director (Finance & Corporate Services)	Q2
Covid-19 Recovery	Corporate Governance	To contribute to the recovery process, both for Audit and Assurance, and by providing challenge and support to the overall NWSSP approach. This will not conclude with a written report.	20	Managing Director	Ongoing

Planned output	Corporate Risk Register (CRR) / Audit Area	Outline Scope	Indicative Audit days	Executive Lead	Outline Timing
Service Change	Various	A number of major projects will be progressed through 2020/21 (ie TRANS, Laundry). We will monitor progress and if appropriate attend key programme meetings and provide assurance and/or advice at key points should it be required.	15	All	Ongoing
AUDIT MANAGEMENT & REPORTING					
Audit planning reporting and management, national systems development	-	<p>An allocation of time is required for the management of the service to the NHS Wales Shared Services Partnership:</p> <ul style="list-style-type: none"> planning liaison and management – incorporating preparation and attendance at Audit Committee; completion of risk assessment and planning; liaison with key contacts such as WAO and organisation of the audit reviews; reporting and meetings – key reports will be provided to support this, including preparation of the annual plan 	35	-	Continuous

Planned output	Corporate Risk Register (CRR) / Audit Area	Outline Scope	Indicative Audit days	Executive Lead	Outline Timing
		<p>and progress reports to the Audit Committee; and</p> <ul style="list-style-type: none">• review of the Annual Governance Statement and annual opinion and reporting.			



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NHS Wales Audit & Assurance Services

Quality Assurance and Improvement Programme

Internal Audit Report

2019/20

NHS Wales Shared Services Partnership

Audit and Assurance Services

Private and Confidential

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Review reference:		NWSSP-1920-QAIP
Report status:		Final
Final report Issued:		12 June 2020
Executive sign off:		Simon Cookson, Director of Audit & Assurance
Distribution:		Neil Frow, Managing Director Andrew Butler, Director of Finance & Corporate Services Velindre Audit Committee for Shared Services (30 June 2020) Board Secretaries

ACKNOWLEDGEMENTS

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

Please note

This report has been prepared for internal use only. Audit & Assurance Services reports are prepared, in accordance with the Audit Charter and Terms of Reference, approved by the Audit Committee. Audit reports are prepared by the staff of the NHS Wales Shared Services Partnership – 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.

1. Introduction

This paper sets out the Quality Assurance and Improvement Programme (QAIP) for 2019/20 and the approach and work for 2020/21.

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

2. Approach

Audit & Assurance's Quality Manual states:

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

In 2018 we had the mandatory External Quality Assessment (EQA) which was undertaken by The Chartered Institute of Internal Auditors (the organisation that sets the International Standards for Internal Audit). As EQAs are required at least once every five years, we will need to have another one by March 2023 at the latest.

The internal assessments will cover:

1. Quality Reviews - organisation focussed reviews to ensure each NHS organisation and Head of Internal Audit and the Specialist Services Team (SSu) are covered (2.1)
2. Internal Audit Quality Assurance Framework (IAQAF) (2.2)
3. EQA Follow-Up (2.3)

In addition, there will be other information that supports the QAIP:

4. Results of Audit Satisfaction Surveys (a survey is sent after each audit) (2.4)
5. Key performance Indicator Outcomes (2.5)
6. Audit Committee assessments of their own effectiveness that include Internal Audit (2.6)
7. Wales Audit Office review (WAO) with recommendations for improvement (2.7)
8. Head of Internal Audit/Head of SSu 'Conformance Statements' (2.8)
9. Formal meetings with Chairs of Audit Committees and Board Secretaries (2.9)
10. Other relevant Information (2.10 & Sections 3.1 to 3.2).

2.1 Quality Reviews

A total of 27 files were reviewed by the Director of Audit & Assurance. These are detailed below. The sample was based on the expected number of outputs at each health body at 31 December 2019 (428 in total) although with the impact of COVID-19, the final number of audit outputs for 2019/20 was 357 (in 2018/19 the number was 356).

No.	Health Body	Audit (code)	Domain	Team	Rating
1	Aneurin Bevan	Pay Incentives (AB 1920-34)	Workforce	South East Wales	Limited
2	Aneurin Bevan	IT Service Management Follow-Up AB 1920-26)	IG & S	IM&T	Reasonable
3	Swansea Bay	Procurement (No PO No Pay) (SBU 1920-16)	FG & M	Swansea	Limited
4	Swansea Bay	Medical Equipment & Devices: Replacement Prioritisation (SBU 1920-22)	CG, Q & S	Swansea	Reasonable
5	Betsi Cadwaladr	GDPR Follow-Up of Information Commissioners Office (ICO) Review (BCU 1920-22)	IG & S	North Wales	Reasonable
6	Betsi Cadwaladr	Mesur y Gymraeg (Cymru) 2011/Welsh Language (Wales) Measure 2011 (BCU 1920-04)	CG, RM & RC	North Wales	Limited
7	Cardiff & Vale	Specialist Clinical Board – Rosterpro (C&V 1920-34)	OS & FM	South Central Wales	Reasonable
8	Cardiff & Vale	Consultant Job Planning Follow-Up (C&V 1920-41)	Workforce	South Central Wales	Limited
9	CTM	Consultant Job Planning (CTMU 1920-37)	Workforce	South Central Wales	Limited
10	CTM	Primary Care Cluster Plans (CTMU 1920-35)	OS & FM	South Central Wales	Reasonable
11	CTM - WHSSC	Welsh Health Specialist Services Committee – Information Governance (CTMU 1920-47)	-	South Central Wales	Reasonable

12	Hywel Dda	Directorate Review – Estates (H DUHB 1920-25)	OS & FM	Carmarthen	Limited
13	Hywel Dda	A Regional Collaboration for Health ARCH (H DUHB 1920-11)	SP, PM & R	Carmarthen	Reasonable
14	Powys	Financial Planning & Budgetary Control – Commissioning (P THB 1920-10)	FG & M	South East Wales	Reasonable
15	Powys	Freedom of Information (P THB 1920-19)	IG & S	IM&T	Limited
16	PHW	Declarations of Interest (PHW 1920-03)	CG, RM & RC	South Central Wales	Reasonable
17	Velindre	Velindre Cancer Centre – Divisional Audit (VEL 1920-11)	OS & FM	South Central Wales	Reasonable
18	WAST	IMTP – Performance Management (WAST 1920-07)	SP, PM & R	South East Wales	Reasonable
19	WAST	Appropriately Equipped Paramedics (WAST 1920-16)	CG, Q & S	South East Wales	Limited
20	HEIW	Health & Safety (HEIW 1920-07)	CG, Q & S	South Central Wales	Reasonable
21	NWSSP	Performance Reporting (NWSSP 1920-08)	SP, PM & R	South East Wales	Substantial
22	NWIS	Infrastructure (NWIS 1920-02)	-	IM&T	Reasonable (Draft)
23	CTM	Estates Assurance System – PPM (SSU CTM 1920-03)	Capital & Estates	Capital & Estates	Reasonable
24	Swansea Bay	Capital Systems – Financial Safeguarding (SSU SBUHB 1920-07)	Capital & Estates	Capital & Estates	Limited
25	Hywel Dda	Capital Systems – Financial Safeguarding (SSU HDU 1920-06)	Capital & Estates	Capital & Estates	Reasonable
26	WAST	Freedom of Information (WAST 1920-18) – additional review	IG & S	IM&T	Reasonable
27	Hywel Dda	Sustainability HDUHB 1920-34) – additional review	Capital & Estates	Carmarthen	Reasonable

The reviews comprise:

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

25 files were chosen at random from a list of completed audits for each HB/Trust/SHA as at the end of December 2019. A 5% sample would have seen 21 files reviewed but 27 were reviewed in total. The files were reviewed between January and March 2020 by the DAA using the 2019/20 QR checklist which links to the Public Sector Internal Audit Standards.

2 additional files were subsequently selected for review. These were a). Freedom of Information audit at WAST as the same audit was chosen at Powys and the DAA wanted to compare the two files/reports, and b). Sustainability at Hywel Dda UHB as one of the files selected for review initially was a limited scope audit. The Sustainability audit was chosen at random.

Also note that number 25 – Hywel Dda UHB Capital Systems – Financial Safeguarding – saw 2 reports from the same file so both were reviewed ultimately. Therefore, a total of 28 outputs were reviewed.

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

The exceptions, communicated to the Heads of Internal Audit/Head of SSu in March 2020, are covered at Appendix C.

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

2.2 Internal Audit Quality Assurance Framework (IAQAF)

One section of four has been reviewed "Structure and Resources". See Appendix A for an explanation of this approach and Appendix B for the detailed assessment underpinning this review.

For this section, the review was undertaken by the Director of Audit & Assurance with support from the Heads of Internal Audit.

The section covers 5 areas, each with a number of good practice statements. For each area, Audit & Assurance needs to decide whether, in terms of the statements, it conforms fully, generally, partially or not at all. Conforming fully or generally is considered appropriate to be able to state that the PSIAS are being complied with. The summary results are:

- Competencies to deliver IA remit (3 statements) – 'fully conforms'
- Technical training and development (4 statements) – 'generally conforms'
- Resourcing (3 statements) 'fully conforms'
- Performance Management (5 statements) – 'fully conforms'
- Knowledge Management (2 statements) – 'generally conforms.'

To enable NWSSP Audit & Assurance to receive a 'fully conforms' assessment, two key actions are needed:

- We need to continue to develop our training and development plan;
- We need to be more systematic in recording the pre audit work training; and
- We need to agree a systematic approach with stakeholders to enhance the sharing of knowledge across the HBs/Trusts.

The specific actions to address these points will be both discussed and agreed with key stakeholders – Board Secretaries and Chairs of Audit.

2.3 External Quality Assessment Follow-Up

In February and March 2018 Audit & Assurance Services were subject to a formal External Quality Assessment. This assessment is required by the PSIAS and was undertaken by The Chartered Institute of Internal Auditors (IIA). Their report was presented to the Velindre Audit Committee for Shared Services on 24 April 2018.

"It is our view that NWSSP Audit and Assurance Services conforms to all ... 64 fundamental principles ... and it is therefore appropriate for NWSSP Audit and Assurance Services to say in reports and other literature that it **'conforms to the IIA's professional standards and to PSIAS.'**"

There were two specific areas of focus/recommendations from the 2018 EQA:

1). Audit coverage – links to strategic objectives and risks and other assurance providers

All HIAs focused on this during audit planning for 2019/20 but there still remains the issue of Board Assurance Frameworks needing further development to clearly identify the work of other assurance providers and the strength of the first and second lines of defence within individual organisations. We are also working on a suite of Quality KPIs for 2020/21 and beyond that will include measures such as the % of time spent on corporate risks.

2). Achieving efficiency in the audit methodology

We are, at present, going through an exercise to determine if TeamMate will remain as our audit software going forward. Until we make that decision we have decided not to change our audit methodology unless there are changes to the PSIAS that we need to respond to.

We will provide an update on our response to the EQA and our work on Quality KPIs in next year's QAIP.

2.4 Audit Satisfaction Surveys

Audit satisfaction surveys are sent out at the conclusion of each audit. Response rates are relatively low although they are improving and they do differ by organisation. Copies of the survey are retained on the individual audit files. A summary of the response rates and findings are included in each Head of Internal Audit Opinion.

In addition, we receive feedback through regular meetings with both HB/Trust Executives and Audit Committees.

We continue to work with health bodies to improve the response rates to the surveys as this can be a key driver in helping to improve the focus and outcomes of audits.

2.5 Key Performance Indicators

At the end of May 2020 (when all Final opinions were issued), KPIs for 2019/20 showed:

KPI	SLA	Target	Overall
Audit plans agreed [2019/20]	√	100%	100%
Audit opinions/annual reports compiled [2019/20]	√	100%	100%
Audits reported over total planned audits *	√	Target	100%
		Actual	100%
Work in progress *	No	N/A	0%
Report turnaround fieldwork to draft reporting [10 days] **	√	80%	92%
Report turnaround management response to draft report [15 days] **	√	80%	69%
Report turnaround draft response to final reporting [10 days] **	√	80%	99%

*Due to the impact of COVID-19 we delivered 364 outputs (Final and Draft reports) out of an expected total of 406 (as at 29 February 2020). There were 42 reviews that we were not able to complete although a number were work in progress.

**The KPI for these 3 indicators is at 30 April 2020 (but includes some estimated numbers).

In 2019/20 we delivered 364 outputs (356 in 2018/19) to support the Head of Internal Audit Opinions for the 13 NHS Bodies we audit (7 Health Boards, 3 Trusts, HEIW, NWSSP and NWIS).

In terms of the delivery of the audit programme we are often asked to delay reviews until late in the financial year. We are happy to accommodate this but it does mean that we sometimes need to use contractor staff to ensure delivery which does increase costs. The KPIs for

each HB/Trust are reported in their individual Head of Internal Audit Opinion.

During 2020/21 we will be looking to introduce and begin monitoring a number of Quality based KPIs around areas such as the impact of implemented audit recommendations.

2.6 Audit Committee self-assessments

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

2.7 Audit Wales review

Each year, Audit Wales undertakes an overview of Internal Audit as part of their work programme. At the date of this report, Audit Wales have not reported formally on the outcome of this year's work although they have indicated that their findings are similar to previous years.

The relevant extracts from last year's Management Letter, presented to the Velindre Audit Committee for Shared Services (July 2019) are included below:

"Local health body audit teams need to consider ISA 610 – Using the work of internal auditors – to assess the adequacy of Internal Audit work for the purposes of the audit. To aid this evaluation, we considered the arrangements in place against the requirements of the Public Sector Internal Audit Standards (PSIAS). We did not identify any issues regarding NWSSP – AAS's compliance with the PSIAS standards that would prevent us taking assurance from their work."

Please note: this report will be updated and represented to the Audit Committee if there are any changes to Audit Wales' anticipated findings.

In addition, the Director of Audit & Assurance meets regularly with both Audit Wales NHS leads and the Velindre audit team to ensure that internal audit's work is co-ordinated, where appropriate, with the work of Audit Wales. Heads of Internal Audit also meet regularly with the relevant Audit Wales leads for each health Board, Trust and Special Health Authority to ensure work is co-ordinated effectively.

2.8 Conformance self-assessments

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

Overall, there are very few highlighted areas of 'partial compliance' (and none of 'does not comply') from the self-assessments either from ticking a specific box or from the narrative. This is an improvement on previous years and reflects, in part, the successful outcome of the External Quality Assessment in March 2018.

The only areas of partial conformance related to:

- 1). The HIA not interacting directly with the Board (function delegated to Audit Committee);
- 2). Still more to do on training & development, linked to better use of IT and data analytics; and
- 3). Assessing the costs of assurance in relation to the potential benefits.

In terms of actions:

- 1). See point 3 below for 2018/19.
- 2). We continue to use all available non-pay funds for additional training and development, for example we held a conference on 12 March 2020 which focused on reporting writing skills for all staff. We are also recruiting an additional IM&T auditor to increase our data and IM&T capacity and capability.
- 3). See point 2 below for 2018/19.

Follow up of 2018/19 Actions

For comparison the four areas raised in 2018/19 are summarised below:

- 1). We still have more work to do to ensure that IM&T skills are evenly distributed across all teams although we have a dedicated IM&T team who undertake work at all audits bar one. The one remaining audit has two members of staff (including the Head of Internal Audit) who take the lead on our Technology work and have the appropriate IM&T skills.

Action update: We anticipated increasing our resource in the area of IM&T to meet demand from both audit teams and NWIS (as we have an increased audit plan in 2019/20 and 2020/21). An additional post has been included in the 2020/21 budget and the team will also undertake work at the one audit they have not worked on so far. We have used skilled agency staff to support our work in this area.

2). We do not measure the cost of assurance against the benefits formally but NWSSP will begin to do this as part of its 2020/21 IMTP and Audit & Assurance will need to report progress through the Quarterly Review process.

Action update: In 2019/20 and 2020/21 as part of a move to more quality based KPIs we will be undertaking specific work in a couple of areas to measure the cost and impact/benefits of assurance work. Work has begun on areas within the Clinical Governance, Quality & Safety domain around Clinical Audit and Consultant Job Planning. In addition, internal monitoring of the IMTP for 2020/21 within NWSSP will include a focus on costs versus benefits for all services/Directorates.

3). Some HIAs noted that they report to the AC rather than the Board so assessed conformance as partial.

Action update: The only action we take formally on this is to note it as the PSIAS assume 'delegation' of some key roles.

4). With changes likely to our audit software we will need to adjust our document retention policy during 2019 so this was raised as an area we need to resolve.

Action update: a bid for Capital monies to explore new software has been included in the 2020/21 IMTP for NWSSP. During 2019 we moved server and increased retention capacity which has allowed to retain an additional year of documentation ahead of any change of audit software.

2.9 Formal meetings with Chairs of Audit Committees and Board Secretaries

During 2019/20 the Director of Audit & Assurance met with the Board Secretaries and Chairs of Audit Committee groups on the following occasions:

- Board Secretaries: 13 December 2019 and 27 March 2020
- Chairs of Audit Committee: 29 July 2019 and 18 November 2019.

Areas discussed included:

- Recommendation monitoring and tracking
- Quality based KPIs
- Clinical Audit and Governance
- Themes emerging from audit work across NHS Wales
- The impact of COVID-19 on closing 2019/20 audit programmes and delivering 2020/21 audit plans
- NWIS and other 3rd Party assurances
- Audit resources and the Service Level Agreement
- Internal Audit's IMTP.

Further meetings are planned in 2020/21. In addition, the Director of Audit & Assurance has also met with a number of Chairs, Finance Directors, Executive Directors and full Boards during the course of the year.

2.10 Audit Approach

There were no changes to our audit approach in 2019/20 as we undertook an exercise in 2017/18 to update our Audit Approach (Quality Manual) to reflect previous QAIP findings and changes to the Public Sector Internal Audit Standards from 1 April 2017.

3. Other Quality Assurance and Improvement Areas

3.1 Wider role of Director of Audit & Assurance/Heads of Internal Audit

The Director of Audit & Assurance is an observer on the Public Sector Internal Audit Standards Advisory Board and a member of the Wales Public Sector Heads of Internal Audit Forum. He is also an Independent Member of the Audit Committee of Bristol City Council. One of the Heads of Internal Audit is a Trustee at Abbeyfield Wales Society Housing Association.

3.2 QAIP Approach for 2020/21

The QAIP approach for 2020/21 will include (in addition to the standard areas):

1. A further part of the IAQAF approach
2. Follow up of the EQA and previous QAIPs
3. Implementing a new set of quality based KPIs.

APPENDIX A

IAQAF

HM Treasury has put together an Internal Audit Quality Assessment Framework (IAQAF) – published May 2013 – to “help evidence effective internal auditing in line with the Public Sector Internal Audit Standards. If the Standards are followed appropriately, this should enable internal auditors to state that their work is ‘conducted in conformance with the International Standards for the Professional Practice of Internal Auditing.’”

The IAQAF is intended to apply to all government internal audit services where compliance with the Public Sector Internal Audit Standards (PSIAS) is required. The definition of an internal audit service will vary depending on the arrangements in place for the particular government body. For NWSSP, the appropriate definition is a group internal audit service with an overall assessment being made on the quality of the internal audit provided to the bodies that the group audits.

Where an internal audit service is provided by an integrated group the assessment should be performed on the group service as a whole, with specific reference to a representative sample of bodies to which the group service is provided. The results of the assessment should then be shared with each of the individual bodies that receive a service from the group.

The Framework has four sections reflecting four questions that the evaluation seeks to address:


- Purpose and positioning – Does the internal audit service have the appropriate status, clarity of role and independence to fulfil its professional remit?
- Structure and resources – Does the internal audit service have the appropriate structure and resources to deliver the expected service?
- Audit execution – Does the internal audit service have the processes to deliver an effective and efficient internal audit service?
- Impact – Has the internal audit service had a positive impact on the governance, risk and control environment within the organisation?

Each section is divided into several sub-sections covering key elements of an effective internal audit service as follows:

Purpose and positioning	Structure and resources	Audit execution	Impact
<ul style="list-style-type: none"> • Remit • Reporting lines • Independence • Risk based plan • Assurance strategy • Other assurance providers 	<ul style="list-style-type: none"> • Competencies • Technical training & development • Resourcing • Performance management • Knowledge management 	<ul style="list-style-type: none"> • Management of the IA function • Engagement planning • Engagement delivery • Reporting 	<ul style="list-style-type: none"> • Standing and reputation of internal audit • Impact on organisational delivery • Impact on governance, risk, and control

For each sub-section a series of statements of good practice are provided as a guide in determining the performance of the service. Against this an assessment should be made as to the degree of conformance using the following scale, aligned with the PSIAS:

- **Fully Conforms** the reviewer concludes that the internal audit service fully complies with each of the statements of good practice.
- **Generally Conforms** means the reviewer has concluded that the relevant structures, policies, and procedures of the internal audit service, as well as the processes by which they are applied, at least comply with the requirements of the section in all material respects. For the sections and sub-sections, this means that there is general conformance to a majority of the individual statements of good practice, and at least partial conformance to the others, within the sub-section. As indicated above, general conformance does not require complete/perfect conformance
- **Partially Conforms** means the reviewer has concluded that the internal audit service falls short of achieving some elements of good practice but is aware of the areas for development. These will usually represent significant opportunities for improvement in delivering effective internal audit. Some deficiencies may be beyond the control of the service and may result in recommendations to senior management or the board of the organisation.
- **Does Not Conform** means the reviewer has concluded that the internal audit service is not aware of, is not making efforts to



comply with, or is failing to achieve many/all of the objectives and good practice statements within the section or sub-section. These deficiencies will usually have a significant negative impact on the internal audit service's effectiveness and its potential to add value to the organisation. These will represent significant opportunities for improvement, potentially including actions by senior management or the board.

- An overall assessment of the performance of the internal audit service in conforming to good practice should be made using the same scale.

APPENDIX B

Does the internal audit service have the appropriate structure and resources to effectively deliver the internal audit remit?

Competencies to deliver IA remit		
Statements of good practice	Assessment	Evidence
<ul style="list-style-type: none"> The CAE (for a group this would be both the Group Chief Internal Auditor and relevant designated Heads of Internal Audit) hold(s) a professional qualification (i.e. CMIIA, CCAB or equivalent professional membership) and is suitably experienced The audit function has access to the appropriate skills (technical expertise, qualifications, experience) required to ensure assurance can be provided in all areas of the business, for example in relation to fraud and knowledge of IT risks and controls Where there is a contracted out or partnership arrangement there is ongoing monitoring to ensure that contractors have the skills required for designated audit assignments 	✓	<p>The Director of Audit & Assurance and The Heads of Internal Audit/Head of Specialist Services Unit hold relevant qualifications and/or are suitably experienced. Those new into role are supported by the Director of Audit & Assurance in terms of their development and competency in role.</p> <p>Audit teams are well qualified in a range of audit skills and expertise and this is supplemented by the Specialist Services Unit (Capital & Estates and Information Management & Technology teams). Agency staff are used to cover shortfalls.</p> <p>Agency staff are employed through national contracts and CVs are checked and interviews undertaken before any work commences to ensure the individual has the necessary skills.</p>
	Fully conforms Generally conforms Partially conforms Does not conform	
	Associated references PSIAS: Code of Ethics 1210 Proficiency 1220 Due Professional Care	
Remedial actions	Target date	Responsibility
1. There is one new Head of Internal Audit and a new Head of the Specialist Services Unit in post who will need supporting as they become experienced in their role.	30 June 2020	Director of Audit & Assurance

Technical training and development¹

Statements of good practice	Assessment	Evidence
<ul style="list-style-type: none">• All new staff receive induction training including both into the internal audit service and induction into the organisation• Arrangements are in place to ensure that new staff receive an early assessment of their development needs and appropriate guidance, and training to address these needs• All internal auditors undertake Continuing Professional Development (CPD) and have a training and development plan approved by their line manager• Audit planning includes a sufficient time provision for training (including CPD) for all staff	<div><div></div><div>✓</div><div></div><div></div></div> <div>Fully conforms Generally conforms Partially conforms Does not conform</div>	<p>New joiners receive induction training to NWSSP and Internal Audit (external courses are used based on previous knowledge of internal audit).</p> <p>New joiners have a formal PADR within 3 months which identifies training and development needs. We have a draft Directorate wide Training and Development plan which is being used to target training and development effectively.</p> <p>Qualified people are expected to complete their relevant CPD requirements and their development plan is included in their PADR.</p> <p>Audit planning includes time to train staff in their area they are auditing but this could be better documented. In addition, there are instances where pressure of work/need to meet deadlines has reduced the effectiveness of this training leading to more work being required at the end of fieldwork to successfully close the audit.</p>
	Associated references PSIAS: Code of Ethics 1230 Continuing Professional Development	

Remedial actions	Target date	Responsibility
2. We need to continue to develop the Training and Development plan.	30 September 2020	Project team set up within Audit & Assurance and link to PADRs
3. We need to be more systematic in recording the pre audit work training.	30 September 2020	Project team set up within Audit & Assurance to look at recording on TM

Resourcing

Statements of good practice	Assessment	Evidence
<ul style="list-style-type: none">Internal audit is sufficiently resourced (in terms of staff and budget available) and deployed effectively to deliver the approved planThere is a recruitment strategy that sets out the recruitment standard to ensure that all staff have the appropriate intellectual qualities, personal attributes, skills, knowledge and qualificationsA succession plan exists to ensure that senior vacancies are filled promptly by appropriately qualified staff	✓	<p>Internal Audit has struggled at times to recruit and retain, particularly in the South East. During 2019/20 we have recruited additional people and reduced considerably our use of agency staff.</p> <p>There is a recruitment strategy supported by detailed job and person specifications. This used both NHS Jobs and social media to maximize the potential group of applicants.</p> <p>Two experienced Heads of Internal Audit retired in the year and new appointments have been made. The role of Deputy Head of Internal Audit has been rolled out more widely which will support career development and succession planning. A Trainee role has been developed for the Specialist Services Unit. A number of staff have finished their professional training in the last couple of years.</p>
	<p>Associated references PSIAS: 2030 Resource Management</p>	

Remedial actions	Target date	Responsibility
None		

Performance management

Statements of good practice	Assessment	Evidence
<p>Appropriate personnel management and development procedures are in place within internal audit including:</p> <ul style="list-style-type: none"> • Written job descriptions • Required competency frameworks • Recruitment procedures • Training and continuing education arrangements • Personal objectives setting and performance appraisal 	<div> <input checked="" type="checkbox"/> </div> <div> <input type="checkbox"/> </div> <div> <input type="checkbox"/> </div> <div> <input type="checkbox"/> </div> <p> Fully conforms Generally conforms Partially conforms Does not conform </p>	<p>There are written job descriptions for each post.</p> <p>There is a competency framework for each grade in the NHS that people are assessed against and there is a formal person specification attached to each job description that outlines key competencies.</p> <p>Standard NHS recruitment procedures are followed in all cases and these are complemented by the use of social media.</p> <p>Training and continuing education is formalised through the PADR process.</p> <p>The PADR system covers personal objectives and performance appraisal. This is also done for all audit staff on a job by job basis.</p>

Remedial actions	Target date	Responsibility
None		

Knowledge management

Statements of good practice	Assessment	Evidence
<ul style="list-style-type: none"> The internal audit service has systems in place to facilitate knowledge and sharing of best practice/organisational learning All staff attend regular team meetings to ensure that they remain up to date on knowledge of the organisation, the internal audit service and audit practices 	<div> <input type="checkbox"/> Fully conforms <input checked="" type="checkbox"/> Generally conforms <input type="checkbox"/> Partially conforms <input type="checkbox"/> Does not conform </div>	<p>Knowledge is shared between Heads of Internal Audit at monthly meetings but we have yet to implement a formal approach. However, we have now employed an analyst who has begun to develop our approach and output.</p> <p>Heads of Internal Audit attend monthly meetings and there are regular team meetings. We had our last Conference in March 2020.</p>
Remedial actions	Target date	Responsibility
4. We need to agree a systematic approach with stakeholders to enhance the sharing of knowledge across the HBs/Trusts.	31 December 2020 (delayed by COVID-19)	Director of Audit & Assurance together with AC Chairs and Board Secretaries Groups (and input from Directors of Finance Group)

APPENDIX C

Quality Reviews 2019/20 – Exceptions and differences noted:

Independence, objectivity and competency (Q1 – 3)

No specific comments other than to note that external support was used to undertake 3 of the audits. In all cases the auditors had/have worked with us for some or had relevant backgrounds e.g. with WAO.

Engagement Planning (Q4 – 9)

Q5 – in a couple of instances, the scope had been changed either between draft and final or between final and the conclusion of the audit. In most cases the explanation was clear on the file and reasonable, however, in a couple of cases I needed to speak to the relevant HIA to understand the rationale. Also, in a small number of instances the brief on file was the 'draft' rather than the 'final' but there was evidence that the HB/Trust had agreed the scope.

Performing the engagement (Q10 – 11)

Q10 – it was clear generally how the findings recorded on the file linked to the findings in the report (draft and final), for example where the number of issues recorded did not match the number of recommendations made in the report it was clear how they had been merged or where additional information had cleared the original finding. Evidence recorded on files was generally to a high standard. This was consistent with previous years.

Supervision and review (Q12 – 13)

Q13 – Head of Internal Audit review was clear in all cases which was an improvement on previous years.

Q13 – the three Capital & Estates reviews identified that the reviewer, on occasion, only signs off the summary step as reviewed and not all the attached documents for that step. The summary step is the key evidence for the completion of that part of the file but we have agreed that going forward all documents on the files will be formally evidenced as reviewed by the lead reviewer.

Q13 – there are small differences in the way each team uses the structure and steps to record evidence of work done and the findings e.g. the use of 'Current Issues' and 'Formulate Findings'. In addition, Teams have added additional schedules and matrixes where appropriate.

Reporting (Q14)

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

Completion (Q15 – 16)

Q15 – All teams now use the checklist to demonstrate that process and quality checks have been performed before the issue of the draft/final reports. In a few instances I think that files could have been signed-off as complete quicker than they were (after final report and the issue of a management feedback request).

Q16 – we have sought feedback for most reviews but only a couple had any evidence on file of the feedback. However, all reports do go through to Audit Committee which acts as a measure of the quality and relevance of our work and satisfaction surveys are included in each Head of Internal Audit and Annual Report.

Audit Position Statement - Velindre University NHS Trust – NHS Wales Shared Services Partnership

Audit year: 2019-20

Date issued: June 2020

Document reference: APS202006

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 Audit Wales are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to Audit Wales at infoofficer@audit.wales.

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

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Progress update

About this document

- 1 This document provides the Velindre University NHS Trust's Audit Committee for Shared Services with an update on current and planned Audit Wales' work, together with information on the Auditor General's planned programme of NHS-related studies and publications.

Assurance arrangements

- 2 Details of the finalisation of our audit assurance arrangements for 2020 are set out in **Exhibit 1**.

Exhibit 1: assurance arrangements

Area of work	Current status
Assurance arrangements 2020	Presented to Audit Committee January 2020

Audit update

- 3 The progress of the audit assurance work detailed in our 2020 assurance arrangements report is set out in **Exhibit 2**.

Exhibit 2: audit work update

Area of work	Scope	Planned timetable	Current status
Audit assurance requirements			
Audit assurance requirements	Audit assurance work on NWSSP managed services in line with local audit team requirements.	January – April 2020	Complete
Reporting to NWSSP			

Area of work	Scope	Planned timetable	Current status
Nationally Hosted NHS IT systems	Summary of work and any matters arising that need to be considered by the NWSSP management	Planned for June 2020 Revised to July 2020	Report planned for June 2020 Revised to August 2020
Management letter	Summary of work and any matters arising that need to be considered by the NWSSP management. This report will also include any issues relating to NWSSP identified by other Welsh health auditors.	Planned for June 2020 Revised to July 2020	Report planned for July 2020 Revised to August 2020

NHS-related national studies

- 4 NHS-related or relevant national studies published in the last 12 months are detailed in **Exhibit 3**. It also includes all-Wales summaries of work undertaken locally in the NHS. These studies are typically funded by the National Assembly and are presented to the National Assembly's Public Accounts Committee to support its scrutiny of public expenditure.

Exhibit 3: NHS-related national studies and all-Wales summary reports

Topic	Details
Findings from the Auditor General's Sustainable Development Principle Examinations	Published 5 May 2020 https://www.audit.wales/publication/findings-auditor-generals-sustainable-development-principle-examinations
Progress in implementing the Violence Against Women, Domestic Abuse and Sexual Violence Act	Published 21 November 2019 http://www.audit.wales/publication/progress-implementing-violence-against-women-domestic-abuse-and-sexual-violence-act
Primary care services in Wales	Published 22 October 2019 http://www.audit.wales/publication/primary-care-services-wales

Topic	Details
Review of Public Services Boards	Published 8 October 2019 www.audit.wales/publication/review-public-services-board
Public Spending Trends in Wales 1999-00 to 2017-1	Published 1 October 2019 http://www.audit.wales/publication/public-spending-trends-wales Includes Interactive data tool
Preparations in Wales for a 'no-deal' Brexit – follow-up letter	Published 25 September 2019 www.audit.wales/publication/preparations-wales-no-deal-brexit-follow-letter
The well-being of young people	Published 19 September 2019 http://www.audit.wales/publication/well-being-of-young-people
Integrated Care Fund	Published 18 July 2019 www.audit.wales/publication/integrated-care-fund

- 5 **Exhibit 4** provides information on the NHS-related or relevant national studies currently underway.

Exhibit 4: NHS-related national studies currently underway by Audit Wales

Topic	Anticipated publication dates
'Raising Our Game' - Tackling Fraud in Wales	Report planned to be published July 2020
NHS Waiting Times – follow-up	Report planned to be published 2020
Quality governance arrangements in NHS bodies	Report planned to be published 2020
Collaborative arrangements for managing local public health resources	Report planned to be published 2020

- 6 Given the impact of Covid-19, our previously planned programme of audit work will now need to be re-shaped. Public Services in Wales are developing novel and innovative ways of working in response to Covid-19 and we propose to undertake work providing real-time capture and sharing of learning and experiences across our audited bodies.

Good practice

- 7 In addition to the audit work set out above, 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. Our Good Practice Exchange team facilitate a programme of shared learning events but in light of the COVID-19 pandemic, planned events have been deferred. We are exploring how we may continue to deliver Good Practice Events via video conferencing and will keep you informed of progress.
- 8 Resources from past events are available at [Good Practice | Audit Wales](#).



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We welcome correspondence and telephone calls in Welsh and English.
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

Reference: AC/190/caf

Date issued: 30 April 2020

Dear Colleague

Audit Wales work programme

I am writing to update you on some important aspects of the work that my office will be undertaking over the coming weeks and months. Firstly though, I would like to pay tribute to all the public servants who are working so hard to see our country through this crisis. As the organisation responsible for scrutinising so many of these public bodies, we have a privileged insight into how vital they are to everyone's lives, every day – and even more so at a time like this. As Auditor General, on behalf of everyone at Audit Wales, and simply as a member of the public - thank you.

As you know, last month I decided to pull back from all on-site audit work as the public service focused on the pandemic. We have continued to make progress on other activity whilst working and engaging with you remotely. I remain committed to ensuring that our audit work does not have a detrimental impact on the efforts of severely stretched public bodies to deal with the national emergency. That is not to say, however, that I want us to be entirely passive. Well targeted and well delivered public audit has a vital part to play at this time in ensuring value for money, good governance and accountability. This letter explains how we will be approaching our work over the coming months.

Well-being of Future Generations report

In line with statutory requirements, we have published our Annual Plan for 2020-21, recognising that much of the performance audit work programme described in it will now need to be re-shaped or deferred.

One important exception to this is my national report under the Well-Being of Future Generations (Wales) Act 2015, which I am required by statute to lay by 5 May 2020. I have decided to lay my report 'without fanfare' before the Senedd on 5 May, and to defer any significant engagement with public service leaders and others regarding the key report messages until later in the year. I consider this to be a pragmatic way of discharging my statutory duty under the 2015 Act, whilst minimising any unnecessary distractions for the wider public sector at this difficult time. I hope the delay in engagement will also help to ensure that the impact of this important report in supporting constructive change is not significantly diminished.

Real-time audit work in respect of COVID-19

It is already apparent to my audit teams that people and organisations right across the Welsh public services are developing novel and innovative ways of working in response to COVID-19. The crisis is forcing us all to innovate and address long-standing issues with urgency. Both opportunities and risks will doubtless emerge during this period which, if acted upon sooner rather than later, can generate real-time benefits and help to mitigate other risks.

To that end, I want to deploy the capability and capacity of Audit Wales for the good of the wider public sector. Specifically, I propose to undertake work providing real-time capture and sharing of learning and experience across our audited bodies. This will involve our staff in gathering novel and other practice as it emerges and analysing it rapidly to draw out relevant points of learning. We are developing a software tool to assist us in gathering and processing this information. We will share the resulting insights swiftly to our key contacts across the Welsh public service.

I am acutely conscious that we will need to conduct any activity in a manner that doesn't impede the very important work that is happening across Wales, and which can add substantial value in informing that work. My intention is therefore to work closely with audited bodies to support them to improve their evolving responses to COVID-19, whilst preserving my objectivity and independence as Auditor General.

I am pleased to say that we have received support for this proposal from the Permanent Secretary and other senior officials at Welsh Government, the WLGA and the NHS Wales Confederation. As soon as we are able, my staff will be in touch to discuss practicalities which, as I say, will be designed to be as least intrusive as possible.

I attach a short summary of the project for your information. If you have any queries or concerns with this approach, or if you can suggest particular areas where it could be usefully directed, please let me or a member of my team know.

Other audit work in respect of Wales' response to COVID-19

Given the impact of COVID-19, I will be re-shaping my previously planned programmes of audit work. You won't be surprised, for example, that I am tracking the various COVID-19 funding flows from both UK and Welsh Governments and considering how best I can assure the people of Wales that those funds are well managed and that there is appropriate governance and accountability for the use of public money. Looking a little further ahead, I envisage a focus on what the impact of the current crisis means both in terms of the resilience and the future shape of public services in Wales. Of course, timing is everything, and I will ensure that our work does not prejudice the efforts of the public sector to tackle the crisis, whilst still reporting sufficiently thoroughly and promptly to support both scrutiny and learning.

Audit of accounts

My Engagement Directors have written to each of you about the impact of the COVID-19 emergency on your audit plan. This includes specific audit risks, as well as

revisions to the audit timetable and accounting requirements (where relevant). My staff will continue our close engagement with you and your senior team over the coming weeks and months to ensure that we deliver a high quality audit of your accounts in these changed circumstances.

Other matters

As well as considering how best to deploy Audit Wales resources to support the COVID-19 effort through our audit work, I am very aware that staff resources across public services are being stretched as never before. I want to let you know that, subject to availability and provided that the future independence of our work is not compromised, I am very willing to consider how my staff can assist wherever their skills and expertise may be required. Please let me (or a member of my team) know if there is anything specific that we can do to assist.

And finally, you will have noticed the identity and name change in this letter. Such a secondary issue in the current climate, I know, but in response to feedback on how we communicate and engage, we took the decision last year to bring together the various strands of our work under a new, clearer umbrella identity – Audit Wales. While not affecting our formal legal status, we will operate as Audit Wales henceforth in the vast majority of our public facing work. It is just one part of a wider programme of change for our audit reports; our website; our communications style and the way we engage more generally, that I hope you will recognise and value.

In closing, I would like to pay tribute once again to my colleagues across the Welsh public service and the phenomenal work they are doing for the people of Wales.

Yours sincerely



ADRIAN CROMPTON
Auditor General for Wales

Title

Project Briefing note:

The Auditor General for Wales plans to support the rapid collection, analysis and sharing of knowledge and insights during COVID-19

Novel Practice Emerges During a Crisis.

During any emergency or crisis people will develop solutions and work in ways that are novel. Practices will emerge that are outside the range of what could be described as business as usual.

The prolonged duration of COVID-19 provides the opportunity to capture and consider this novel practice from three perspectives:

1. The identification of opportunities to improve the current response to the situation, in as close to real time as possible;
2. The identification of emerging risks (for example widespread fraud attempts) that can then be mitigated before they develop to a large scale; and
3. The recording and consolidation of novel practice, that could be shared more widely in real time and also incorporated as good practice into 'business as usual' once COVID-19 has subsided.

Collecting and Recording Novel Practice

Organisations that are experienced in emergency and crisis situations often deploy observers / information gatherers alongside their recovery teams, to identify the novel practice as it emerges. This role is recognised as a vital part of learning from what has happened and facilitates being better prepared to face the future.

The collection of information can be achieved through a range of approaches that include impartial observation, conversations and document review. It is supported by rapid analysis to draw out key insights and feedback learning. This 'closes the loop' and supports a process of real time learning and improvement.

The role of Audit Wales in supporting the Welsh Public Services response to COVID-19

The Auditor General's statutory remit places Audit Wales in a unique position to observe activity wherever public resources are being used. Our staff have strong networks and trusted relationships with people across the Welsh public services. Consistent with preserving his independence, the Auditor General plans to deploy Audit Wales staff in the three areas identified above, in support of the 'team Wales' efforts to respond to COVID-19.

Importantly, the approach taken will not impose an additional burden upon public bodies and will be predicated upon sharing useful information and analysis in real time alongside collecting what might be useful insights and learning for others.

Specifically, this will involve:

- Audit Wales staff collecting information through methods including reviews of documents and published materials, discussions with individuals and groups and observations of meetings (generally via remote working);
- The collation of this material within and across our audit teams, using our SenseMaker data tool, to provide rapid analysis; and
- The rapid dissemination of insights, additional knowledge and potential shared learning points to their original data sources, and more widely across Welsh public services where appropriate.

We anticipate that this will be an ongoing process of 'collect, analyse, share and repeat'. Greater value will potentially be generated over time as more information is gathered and shared with the people who can use it to support their response to COVID-19. We will also keep the process itself under close review and adjust it as needed in response to feedback and changing circumstances.

The overall approach taken will be consistent with how our Good Practice work has been developed over the last decade - working with public services to support them to improve, whilst maintaining the objectivity and independence that is required of the Auditor General.

NHS WALES SHARED SERVICES PARTNERSHIP

Audit Committee – May 2020

**Counter Fraud Progress Report
as at 31st March 2020**

**CRAIG GREENSTOCK
COUNTER FRAUD MANAGER
CARDIFF & VALE UNIVERSITY HEALTH BOARD**

NHS WALES SHARED SERVICES PARTNERSHIP

AUDIT COMMITTEE MAY 2020

COUNTER FRAUD PROGRESS REPORT

1. Introduction
 2. Current Case Update
 3. Progress and General Issues
- Appendix 1 Summary Plan Analysis
Appendix 2 Assignment Schedule

Mission Statement

To provide the NWSSP with a high quality NHS Counter Fraud Service, which ensures that any report of fraud is investigated in accordance with the Directions for Countering Fraud in the NHS and all such investigations are carried out in a professional, transparent and cost effective manner.

1. INTRODUCTION

1.1 In compliance with the Directions on Countering Fraud in the NHS, I detail below the standing of the current Counter Fraud and Corruption work carried out, by the nominated Local Counter Fraud Specialists, during the period ended 31st March 2020.

The Progress Report's style has been adopted, in consultation with the Velindre NHS Trust and NWSSP's Finance Directors, with the prime objective of informing, and updating, the Audit Committee members of the outline detail of significant changes in cases worked on during the period and any current operational issues.

Progress against the NWSSP Annual CF Work-Plan of **75days**, has been reported in **Appendix 1** and as at 31st March 2020, **75days of** Counter Fraud work has been undertaken and this has also been reported in **Appendix 1**.

Any significant changes in the progress/work undertaken are outlined in point 2 below.

2. CURRENT CASE UPDATE

There are currently two (2) cases currently under investigation in addition to two (2) other cases, which are ongoing civil recoveries due to the lengthy repayment periods.

3. PROGRESS AND GENERAL ISSUES

3.1 Fraud Awareness Presentations

To date, a total of fourteen (14) separate fraud awareness sessions have been held in conjunction with over 200 staff based within the various Divisions.

Of the sessions held, these include eight (8) sessions given to staff as part of separate induction days (i.e. Matrix House and Companies House) together with one (1) session to NWSSP Senior Management Team and five (5) further sessions carried out with both Procurement and Recruitment staff.

3.2 NHS Counter Fraud Authority - Procurement Risk Management Exercise

Fraud within NHS Procurement has been identified as a strategy priority area, for the NHS Counter Fraud Authority, for 2019-20 and that this has also, in the past been a serious area of concern across the NHS in England and Wales and especially most recently with one (1) particular well publicised case within a Welsh NHS Trust.

Procurement accounts for a significant amount of NHS spend and activity with indications that compliance with procurement is uneven across all sectors, but with no central information on tenders and contract awards, it is difficult to actually quantify the level of fraud. However, it is estimated that the annual value of fraud in procurement is around £351m.

As a result, the NHS CFA has launched a National Pro-Active Exercise working in collaboration with NHS providers to obtain information on fraud risk vulnerability indicators, which will also contribute to improving the overall intelligence picture of procurement fraud in the NHS.

Following discussions with relevant Heads of Procurement within NWSSP, the first submission of the quite detailed information, was made within the required deadline (12th July 2019) and additional guidance on how to identify and report, together with the processes that should be in place, was also issued by NHS CFA and then distributed to all NHS Bodies in Wales.

It was understood that there was to be one (1) further stage to the process (April 2020), but due to the ongoing issues that have been identified as a result of the COVID-19 conditions, this has now been deferred by the NHS CFA until further notice.

3.3 Compliance Survey - System Weaknesses

In 2018/19, the NHS Counter Fraud Authority (NHSCFA) issued a number of Circulars and a Fraud Prevention Notice (FPN) in response to identified system weaknesses that required further action by NHS Bodies in Wales and England.

The NHSCFA's Fraud Prevention Unit then developed a new system weakness referral process to target fraud risks, threats and vulnerabilities that the Local Counter Fraud Specialists identify in their system weakness reporting.

The new process covers reporting of system weaknesses by LCFS' and the assessment of those reports to determine what action, if any, is required.

These risks are addressed by the NHSCFA issuing Fraud Prevention Notices (FPNs) which include guidance on effective solutions and recommended mitigating actions for NHS bodies to take at a local level.

The success of the new process obviously depends on LCFS' reporting system weaknesses in detail following an incident and at all stages of fraud investigations via the FIRST case management system, to enable the Fraud Prevention Unit to develop practical prevention solutions.

In order to measure the potential impact of the original guidance a compliance statement survey was then disseminated to NHS Bodies in Wales and England, in mid-November 2019, to identify whether the Health Body had taken action in response to the Circulars and the FPN, through the implementation of appropriate fraud prevention measures and to identify any potential cost savings.

This compliance statement survey was completed, by the LCFS, on behalf of the Health Body and returned to NHSCFA within the given deadline, with copies also sent to the Director of Finance and Chair of the Audit Committee for their information.

3.4 Fraud Prevention Guides

In early November 2019 and following the deadline for submission of the required data in relation to the National Exercise on Procurement Fraud, the NHSCFA launched new guidance, in the form of [eight fraud prevention quick guides](#) focusing on specific areas of fraud risk in procurement and finance processes. The purpose of the quick guides was to alert NHS staff to known fraud risks and provide clear and practical information on effective measures staff and managers can take to identify and stop fraud and improve their own systems. Each guide included a brief overview of the fraud risk, along with information on how to spot fraud, how to stop it and how to report any suspicions of fraud.

These guides, which can be found on the NHSCFA website, have been issued to all NHS Wales Finance Directors and Audit Committee Chairs and can also be accessed using the link detailed above.

COUNTER FRAUD SUMMARY PLAN ANALYSIS 2019/20
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AREA OF WORK	NWSSP	Days to Date
General Requirements		
Production of Reports to Audit Committee	3	3
Attendance at Audit Committees	3	3
Planning/Preparation of Annual Report and Work Programme	5	5
Annual Activity		
Creating an Anti Fraud Culture	0	0
Presentations, Briefings, Newsletters etc.	14	14
Other work to ensure that opportunities to deter fraud are utilised	0	0
Prevention		
The reduction of opportunities for Fraud and Corruption to occur	0	0
Detection		
Pro-Active Exercises (e.g. Procurement)	17	17
National Fraud Initiative 2018/19	2	2
Investigation, Sanctions and Redress		
The investigation of any alleged instances of fraud	25	25
Ensure that Sanctions are applied to cases as appropriate	4	4
Seek redress, where fraud has been proven to have taken place	2	2
TOTAL NWSSP	75	75

COUNTER FRAUD ASSIGNMENT SCHEDULE 2019/20

Case Ref	Subject	Status	Open/Closed
SSP14.05	Unauthorised Sale of NHS Property	Crown Court Hearing (Suspended Sentence) Civil Recovery (5k) still being made at £50 per month	Open - Balance o/s £2424.25
SSP19.04	False Claim for Costs	Initial enquiries made and then IUC carried out on 14.1.19	<p>Subject admitted to having received monies (£10,698) after providing "inaccurate" personal circumstances, but claimed only had done so following advice received which cannot be disputed.</p> <p>Prosecution file was submitted to CPS for a legal opinion, however, advice given was that there was insufficient evidence to support the allegation.</p> <p>Recovery of £3,020 made from original bursary in addition to subject agreeing initial repayment plan of £50 pm which is due to increase to £100 pm following their conditional NHS job offer.</p>
SSP20.01	Forged Letter	Initial enquiries made and matter was referred back to Swansea University to investigate in relation to the validity of the letter.	Closed – no fraud against NHS.
SSP20.02	False Claim for Costs	Initial enquiries made which identified that the claim had actually been made as a single person with no dependent children and not as a married person with dependent children as was the allegation received.	Closed – no fraud identified.
SSP20.03	False Claim for Costs	Alleged that both subjects had applied for bursaries/grants by giving false/misleading	Closed – no record of either individual having worked and/or submitted claims to the NHS.

		information as to their actual personal income.	
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SSP20.07	Falsely retained Childcare Costs	The allegation is that the student has received her childcare payments, but has not then passed those payments onto her childcare provider.	Ongoing enquiries with the childcare provider and the University.



COUNTER FRAUD & CORRUPTION

ANNUAL REPORT 2019/20

**Craig Greenstock
Counter Fraud Manager
Cardiff and Vale University Health Board**

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1. Management Summary

- 1.1 This Annual Report has been written in accordance with the provisions of the Welsh Assembly Government Directions on Fraud and Corruption, which requires Local Counter Fraud Specialists (LCFS) to provide a written report, at least annually, to the Health Body on any Counter Fraud work undertaken. The report content and style used complies with the model prescribed by NHS Counter Fraud Authority (formerly NHS Protect) and therefore is in the same format as those that have been submitted in previous years.
- 1.2 The NHS Wales Shared Services Partnership (NWSSP) together with the Velindre University NHS Trust appointed as their nominated Lead LCFS, Craig Greenstock, Counter Fraud Manager at the Cardiff and Vale University Health Board, who completed his Counter Fraud Training in December 2000 and was accredited in March 2001.
- 1.3 During 2019/20, four (4) new investigations into possible fraudulent or corrupt activity were instigated together with the four (4) cases that were brought forward from 2018/19. Out of the four (4) new cases, all of them involved alleged false claims that had been submitted to the NHS Student Awards Service.
- 1.4 Civil recovery would also be sought for any monies fraudulently obtained that were identified during the course of the various investigations. Included as part of the civil recovery would be claims, by the Velindre University NHS Trust, for all cost identified as a result of not only the fraud proven to have been committed, but also the LCFS' costs (e.g. court attendance, salary, travel expenses) in carrying out the individual criminal investigations.
- 1.5 If required, advice as to how to proceed is then sought on each individual case from NHS CFS (Wales) and once an investigation, into the allegations, has been concluded, legal opinion would also be taken from the Specialist Fraud Division - Crown Prosecution Service as to whether there was sufficient evidence to warrant and support a criminal prosecution.
- 1.6 Regular progress reports on the progress of cases have been made to NWSSP and the Trust's Audit Committees and where system weaknesses have been identified and recommendations made, these have been sent to the relevant Division, Service Group and/or Directorate Managers.
- 1.7 The mix of cases investigated to date are summarised in **Appendix 2** and a full index of the cases reported/referred to the LCFS' are listed in **Appendix 3**.
- 1.8 The NWSSP and Velindre University NHS Trust's policies and procedures (e.g. Human Resources, Finance etc) have been reviewed and commented upon in relation to the Counter Fraud Policy.
- 1.9 Close liaison and a good working relationship was established with the NHS Counter Fraud Service (Wales) following its establishment by Welsh Government and it becoming operational in October 2001, and this relationship continues to develop and strengthen.

2. Inform and Involve (Developing an Anti Fraud Culture)

- 2.1 The LCFS' have an on-going work programme with the NHS Counter Fraud Service (Wales) to develop a real Anti-Fraud Culture within the NHS.

Examples of work carried out to develop an Anti Fraud Culture include:

- Distribution of relevant Counter Fraud reports to the Trust's Senior Managers
- Submission of comments on draft Trust policies/protocols as appropriate relating to any Counter Fraud issues
- A number of fraud awareness presentations, fourteen (14) in total, were given to over 200 NWSSP, NHS Trust and/or Hosted Body staff in the various staff groups and a number of other presentations are in the process of being arranged to take place in 2020/21 once the current COVID-19 restrictions allow.
- Analysis of staff feedback questionnaires is carried out following the fraud awareness sessions in order to gauge how much knowledge the attendees had of the counter fraud work that is being undertaken and also to assist in forming the content of future sessions.

Examples of work currently planned/being considered in developing an Anti-Fraud Culture:

- Additional fraud awareness presentations to other various staff groups as outlined in the NWSSP Counter Fraud Work-Plan for 2020/21.
- Developing the quarterly Counter Fraud Newsletter further to ensure that it provides NWSSP staff with real examples of fraud and the successful outcomes from such investigations.

- 2.2 In accordance with the Secretary of State Directions, as in **Appendix 1**, the LCFS' will:

- Proactively seek and report to NHS Counter Fraud Authority any opportunities where details of Counter Fraud work (involving action on prevention, detection, investigation, sanction or redress) can be used within presentations or publicity in order to deter Fraud and Corruption in the NHS.
- Report all allegations of fraud to NHS Counter Fraud Authority and develop a good working relationship to ensure that all information is available for presentations and/or publicity.
- Also share information with other LCFS' throughout Wales in order to build on good practice and identify areas where fraud may be prevented.

3. Prevent Fraud

- 3.1 The LCFS' will assist by providing information to and liaising with both NWSSP and the Velindre University NHS Trust Communication and Corporate Departments, if required, when reporting prosecution cases that may attract media attention to ensure that a consistent approach is taken and the message is sent out that fraud will not be tolerated within the NWSSP and Velindre University NHS Trust.

The LCFS' regular liaise with Velindre University NHS Trust and NWSSP Senior Managers and other staff on all allegations of fraud received and it has been identified that this work by the LCFS' continues to have a positive impact in identifying and reporting any fraudulent activity.

The deterrence effect is difficult to measure, however, there are still a consistent number of referrals being made during 2019/20 and the majority have been from the NHS Student Awards Service. It is hoped from some of the planned awareness session that more NWSSP staff will be aware of the potential areas for fraud and, as a result of advice and further guidance from the nominated LCFS', will be more prepared to take action against any fraudsters by reporting the outcome of any subsequent investigation to the remaining staff.

The details of one (1) particular fraud related prosecution case did appear on National TV and also was covered by a number of National and Local news agencies and has also been disseminated to the Managers involved and other staff via the quarterly Counter Fraud Newsletter and the Fraud Awareness presentations.

- 3.2 To be effective locally, publicity needs to have local relevance and it is important for the LCFS' to communicate local successes, particularly around Sanctions and Redress and so it is also important that outline details of all successful prosecutions continue to appear in Velindre University NHS Trust and NWSSP staff related publications.
- 3.3 The LCFS' will, in conjunction with NHS Counter Fraud Authority, NHS CFS (Wales) and NWSSP Corporate Department, consider publicity in any case of fraud, where a successful outcome is achieved as a result of action taken via any of the disciplinary, criminal and/or civil routes. This helps to reinforce the messages about action being taken to reduce fraud and will be carried out through the appropriate channels.

4. Deter Fraud

- 4.1 LCFS' will provide reports on systems weaknesses in each case where fraud is established to:
 - NHS Counter Fraud Authority
 - NWSSP Internal Audit
 - Wales Audit Office (External Audit)

Examples where this has occurred are:

- Submission of new case notifications and intelligence information via NHS Counter Fraud Authority FIRST Case Management System.
 - Providing regular reports and/or presentations to Velindre University NHS Trust, NWSSP Audit Committee and Senior Managers.
 - Regular liaising with Internal and External Auditors with reference to investigations for assistance and previous reports held by them.
 - Where, as a result of Counter Fraud work, any system weaknesses have been identified then the LCFS' have provided potential solutions and/or recommendations as part of closure reports to the relevant managers.
- 4.2 The LCFS' provide reports on policy weaknesses in each case where fraud is established to NHS Counter Fraud Authority, Velindre University NHS Trust and NWSSP's Finance Director.

- 4.3 Where policy and/or system weaknesses are identified, the LCFS' will notify the appropriate staff such as NWSSP and/or Velindre University NHS Trust's Finance Directors, Director of Workforce, Senior Managers, Internal and External Audit and/or NHS Counter Fraud Authority.

5. Hold to Account (Detection)

- 5.1 The LCFS' will take account of:

- Information from the Internal and External Audit functions regarding System Weaknesses (e.g. interpreter services and overseas/private patients).
- NHS Counter Fraud Authority Risk Management exercises in order to prioritise other areas of detection work.
- The LCFS' own enquiries and analysis of data, reports (including Whistle Blowing) and trends (e.g. sickness absence).
- National Fraud Initiative 2018/19 Data Matching Exercise

6. Hold to Account (Investigating Fraud)

- 6.1 The LCFS' will investigate cases in accordance with the Secretary of State Directions. All investigations have, therefore, been carried out in accordance with the directives outlined in **Appendix 1**.

The LCFS' will refer cases to NHS CFS (Wales) in accordance with the Welsh Assembly Government Directions and all cases have been reported using the NHS Counter Fraud Authority FIRST Case Management System. From January 2010, all NHS LCFS' have been required to electronically record all information regarding their investigations onto the NHS Counter Fraud Authority FIRST Case Management System, which is held within a restricted area within the NHS Counter Fraud Authority internet webpage.

- 6.2 Four (4) cases were formally referred to NHS CFS (Wales) in 2019/20 via the FIRST Case Management System and there were also four (4) ongoing cases brought forward from 2018/19. Most referrals received are not necessarily and/or automatically reported on the NHS Counter Fraud Authority FIRST Case Management System, due to the fact that many are isolated instances and very low in terms of monetary value.

Each case is judged on the individual merits before proceeding with an investigation and in the majority of cases it has been found to best suited for the individual(s) to be dealt with under the NWSSP/Velindre University NHS Trust Disciplinary Policy rather than as part of a full scale criminal investigation and/or prosecution due to the small monetary amounts involved in the alleged fraud in addition to the cost of taking a case to court.

- 6.3 The LCFS' will and do provide NHS Counter Fraud Authority, Internal Audit and External Audit, NWSSP's Finance Director and Audit Committee, with regular update reports on significant movements with particular cases.

7. Hold to Account (Applying Sanctions and Seeking Redress)

- 7.1 The LCFS' will give consideration to the different sanctions available to them and have regard to the "Triple Track" approach to investigations, i.e. Criminal, Civil and Disciplinary action. To ensure that correct, prompt action is taken in each case, a close working relationship has been developed with NWSSP's Workforce and Human Resource Managers.
- 7.2 The LCFS' will supply NWSSP Accounts Receivable Department with information where fraud is established in order to enable them to recover the lost resources. A full file is maintained on each of the investigations carried out to provide information that will assist in the recovery of funds.

8. Annual Assessment Declaration

- 8.1 Since 2013/14 and following a review of the practice whereby NHS Counter Fraud Authority would determine how effective a Health Body's Counter Fraud arrangements were when compared to other NHS Bodies, a significant change was introduced into the way in which Health Bodies were to report and then be assessed.
- 8.2 This new process, based on a risk based approach, now requires each Health Body to undertake it's own Self Risk Tool (**Appendix 4**) based on a set of criteria and standards.
- 8.3 This SRT is then assessed, by NHS Counter Fraud Authority, against the individual standards as part of a three (3) year rolling programme with guidance, on the completion of the Self Risk Tool and the individual standards which have to met, being issued to all NHS bodies on an annual basis.

WELSH ASSEMBLY GOVERNMENT DIRECTIONS

The following grid identifies the key requirements under Welsh Assembly Government Directions and outlines current activity within each section.

Paragraph	Instruction	Action by Health Board
2 (1)	<p>Chief Executive and Director of Finance to Monitor and ensure compliance with these Directions and any other instructions on countering fraud and corruption against the NHS</p> <p>Action to be taken in accordance with the NHS Counter Fraud and Corruption Manual and in accordance with the Table annexed to the Directions</p>	<p>Regular meetings are held between the NWSSP Finance Director and the Nominated Lead LCFS.</p> <p>Where possible the Manual has been referred to for guidance and appropriate action taken. An updated Manual has previously been issued following a revision, by Welsh Government, after taking into account changes in legislation within the NHS in England.</p>
2 (2)	Each health body shall facilitate, and co-operate with NHS Counter Fraud Authority's Quality Inspection work giving prompt access to staff, workplaces and relevant documentation	<p>Good close working relationship has been established with NHS CFS (Wales). To date there has never been an issue over access to staff or workplaces.</p> <p>NHS Counter Fraud Authority Quality & Assurance Unit carried out a Focused Assessment in October 2016, with full co-operation, and their report was received and then accepted by NWSSP Hosted Body (i.e. Velindre University NHS Trust).</p>
2 (3)	Endeavour to agree an SLA with NHS Counter Fraud Service (Wales).	The current SLA was signed in March 2010, but will be reviewed to incorporate any changes which may take place within the NHS in Wales.
3 (1)	<p>Nomination of a suitable officer to act as LCFS.</p> <p>Notify NHS Counter Fraud Authority of replacement LCFS within three months of the need becoming apparent</p>	The NWSSP Nominated Lead LCFS is Craig Greenstock.
3 (2)	A trained and accredited LCFS in post by 1 February 2002	The NWSSP's Nominated Lead LCFS was accredited in 2001 and is employed at another NHS Body, but undertakes the counter fraud work as part of a separate contracted-out service.

4 (a)	LCFS reports to Director of Finance	The Nominated Lead LCFS reports directly to the Finance Director, informs him of all cases as they are received and keeps him updated on any progress/closure.
4 (b)	LCFS provision of written report at least annually	The 2019/20 NWSSP CF Annual Report has specifically been produced following the previous request of the NWSSP General Manager and Finance Director. The information contained in the Annual Report has also been incorporated into the CF Annual Report that is produced separately for the Hosted Body (i.e. Velindre University NHS Trust).
4 ©	<p>Attendance at Audit Committee meetings</p> <p>Right of access to all Audit Committee members.</p> <p>Right of access to Chairman and Chief Executive</p>	<p>The NWSSP Nominated Lead LCFS or at least one of the Health Body's other LCFS' has attended Audit Committee meetings that have taken place up to and including April 2020.</p> <p>The LCFS' have access to all Audit Committee members.</p> <p>The LCFS' have not required access during the year but are confident that, if required, right of access is available (as detailed in the health body's Counter Fraud Policy)</p>
4 (d)	Undertake Pro-Active work to detect cases of Fraud and/or Corruption as specified by Chief Executive and Director of Finance, particularly where systems weaknesses have been identified	<p>The LCFS' have made fourteen (14) Fraud Awareness Presentations to over 200 NWSSP, Velindre University NHS Trust and Hosted Body staff in a variety of staff groups.</p> <p>The LCFS' also undertake Pro-Active Exercises and follow up all incidents of a potential fraudulent nature received via the NHS Counter Fraud Reporting Line, Velindre University NHS Trust's Whistle Blowing facilities and/or any Internal or External Audit reports.</p>
4 (e)	Proactively seek and report opportunities for publicity to NHS Counter Fraud Authority (includes instances for inclusion in presentations) involving action to prevent, detect, investigate, impose sanctions and seek redress	One (1) particular successful fraud related case appeared on National TV and also in a number of National and Local newspapers and has also been widely publicised across Velindre University NHS Trust, Hosted Bodies and NWSSP via the quarterly CF newsletter.

4 (f)	<p>Investigate cases of suspected fraud in accordance with division of work outlined, the LCFS will not investigate (unless there is prior agreement)</p> <p>LCFS will investigate where it is clear that they will be under £15k. Cases where it is clear they will be over £15,000 in value will be referred to NHS CFS (Wales).</p> <p>There is evidence that fraud extends beyond the Health Body.</p> <p>GDS and/or prescription fraud are involved</p> <p>There is evidence of corruption involving a public official</p> <p>The LCFS' will provide assistance when required in investigation of cases involving their Health Body where the investigation falls within the remit of NHS Counter Fraud Authority.</p>	<p>All cases investigated to date have followed the guidelines.</p> <p>Only cases less than £15,000 are investigated, and above £15,000 the cases are referred to, and investigated by/in liaison with, NHS CFS (Wales).</p> <p>There have no related cases identified during the year which extended outside of the Health Body.</p> <p>There have been no alleged frauds reported that involved any altered documentation for prescribed drugs.</p> <p>There have been no cases of alleged corruption reported during 2019/20.</p> <p>There have been no matters reported that would have fallen within the remit of NHS Counter Fraud Authority.</p>
4 (g)	Refer cases to NHS Counter Fraud Authority teams as appropriate	All cases appropriate to NHS CFS (Wales) have been referred.
4 (h)	Inform the appropriate NHS Counter Fraud Authority team of all cases of suspected fraud investigated by the Health Body.	Entries on the FIRST Case Management Systems, for intelligence purposes, have been completed for all cases of suspected fraud investigated during the year.
5	<p>Co-operate with investigative work:</p> <p>Chief Executive and Director of Finance to ensure access is given as soon as possible and not later than 7 days from the request to the LCFS or NHS Counter Fraud Authority Operational Service staff to:</p> <p>Premises, records and data owned or controlled by the health body relevant to detection/investigation of fraud and corruption All staff who may have relevant information.</p>	<p>The LCFS' and NHS Counter Fraud Authority rights and responsibilities, as set out in the SLA, SFIs and the Counter Fraud Policy, have been fully complied with and both have received co-operation from all levels throughout the Health Body.</p> <p>As above</p>

6 (1)	<p>LCFS to complete relevant forms when Director of Finance believes fraud or corruption to be present, so that NHS Counter Fraud Authority may supply advice on appropriate sanctions.</p> <p>LCFS and Director of Finance to consider further action in accordance with the NHS Fraud & Corruption Manual.</p>	Investigations have complied with NHS Fraud & Corruption Manual and completed forms as appropriate.
6 (2)	Director of Finance to liaise with NHS CFS (Wales) concerning prosecutions prior to taking such action.	Investigations have complied with the NHS Fraud & Corruption Manual
6 (3)	Director of Finance to liaise with NHS CFS (Wales) prior to reaching a decision to refer cases to the police or other body for investigative action, if required.	Appropriate liaison took place in any cases to date where investigations have required referral to police or any other third party organisations (e.g. UK Borders Agency).
6 (4)	Non-disclosure of information, except for purposes of investigation or subsequent proceedings; no disclosure to anyone who may be implicated	There has been no disclosure of information to anyone who may be implicated in any of the investigations unless required under Police & Criminal Evidence Act.
6 (5)	LCFS to report details of any identified system weakness which would allow fraud or corruption to occur, to the internal auditors	The LCFS' liaise with Internal & External Auditors and provide information regarding system weaknesses. Managers are also informed of system weaknesses and advised accordingly.
6 (6)	<p>LCFS to ensure investigations focus on obtaining information to ensure recovery of funds can take place.</p> <p>Director of Finance responsible for ensuring financial redress is sought where losses identified</p>	<p>A full file is maintained on each of the investigation carried out to provide information to assist the recovery of funds.</p> <p>Recovery of losses is considered in all cases and would be sought where appropriate.</p>

Further Information

1. Reporting lines

Trust Chief Executive (Velindre University NHS Trust)	Steve Ham Chief Executive's Office Corporate Headquarters Unit 2, Charnwood Court Parc Nantgarw, Nantgarw Nr.Cardiff. CF15 7QZ Email: Steve.Ham2@wales.nhs.uk
NWSSP Managing Director	Neil Frow NHS Wales Shared Services Partnership (NWSSP) 4-5 Charnwood Court Heol Billingsley Parc Nantgarw Cardiff CF15 7QZ Email: Neil.Frow@wales.nhs.uk
Executive Director of Finance (Velindre University NHS Trust)	Mark Osland Finance Director's Office Corporate Headquarters Unit 2, Charnwood Court Parc Nantgarw, Nantgarw Nr.Cardiff. CF15 7QZ Email: Mark.Osland@wales.nhs.uk
Director of Finance (NWSSP)	Andy Butler NHS Wales Shared Services Partnership (NWSSP) 4-5 Charnwood Court Heol Billingsley Parc Nantgarw Cardiff CF15 7QZ Email: Andy.Butler@wales.nhs.uk
Nominated Lead Local Counter Fraud Specialist	Craig Greenstock Counter Fraud Department Cardiff and Vale UHB Headquarters 1 st Floor, Woodland House Maes-y-Coed Road Cardiff CF14 4TT Email: Craig.Greenstock@wales.nhs.uk

2. Mix of cases

Number of cases in 2019/20 including those brought forward from previous years:

Area (based on initial reported category)	Number of cases	Closed	Ongoing
Reimbursement of Costs (Student Awards)	7	3	4
Miscellaneous (Use/Theft of NHS Property)	1	1	0
Total	8	4	4

3. NHS Counter Fraud Authority Website

Information about NHS Counter Fraud Authority and the NHS Counter Fraud Strategy can be found at www.cfa.nhs.uk

INDEX OF LCFS INVESTIGATIONS 2019/20

Ref. No	Subject	Status	Open/Closed
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SSP20.07	Falsely retained Childcare Costs	The allegation is that the student has received her childcare payments, but has not then passed those payments onto her childcare provider.	Ongoing enquiries with the childcare provider and the University.

Appendix 4

Summary of Risk against the Standards of NHS Bodies (Fraud, Corruption and Bribery) as at 31st March 2020

Area of Activity	Red/ Amber/Green level
Strategic Governance	Green
Inform and Involve	Green
Prevent and Deter	Green
Hold to Account	Green
Overall Level	Green

AREA OF ACTIVITY	DAYS USED
STRATEGIC GOVERNANCE	11
INFORM AND INVOLVE	14
PREVENT AND DETER	19
HOLD TO ACCOUNT	31
TOTAL DAYS USED	75

COST OF ANTI-FRAUD, BRIBERY AND CORRUPTION WORK	
PROACTIVE COSTS	£ 12,320
REACTIVE COSTS	£ 8,680
TOTAL COSTS	£ 21.000

Organisation Name

NHS Wales Shared Services Partnership (NWSSP)

Director of Finance

Andrew Butler

Date

4th June 2020

SRT Process Summary

Overall Score : **GREEN**

Submitted By : Mr Craig Greenstock

Submitted Date : 21/05/2020 10:28:39

1. Sections

1.1. General

1.2. Strategic Governance

1.3. Inform and Involve

1.4. Prevent and Deter

1.5. Hold to Account

General

Standard	Comments
Name of the organisation	VELINDRE NHS TRUST
Annual budget of the organisation *	£ 420 million to £ 600 million
Staff headcount at the organisation including contracted employees *	3,000 to 6,000
Organisation code	RQF
Organisation/provider type *	Care Trust
Name of the member of the executive board or equivalent body responsible for overseeing and providing strategic management *	Mr Mark Osland
Region *	WALES
Date of completion of this review	07/04/2020
Name and email of the Local Counter Fraud Specialist*	Craig Greenstock - craig.greenstock@wales.nhs.uk
Name of the counter fraud provider organisation (including in-house) *	Cardiff and Vale University Health Board
Name of the Chair of the Audit Committee	Mr Martin Veale
Email of the Chair of Audit Committee	Martin.Veale@wales.nhs.uk
Strategic Governance, Inform and Involve and Prevent and Deter days used (Maximum 3 digits)*	111
Hold to Account days used (Maximum 3 digits)*	59
Total days used for counter fraud work	170
Number of referrals received during the most recent financial year	4
Number of cases opened during the most recent financial year	4
Number of cases closed during the most recent financial year	4
Number of cases open as at 31/03/2020	4
Amount of fraud losses identified during the most recent financial year	£0.00
Amount of fraud losses recovered during the most recent financial year	£0.00
Number of criminal sanctions applied during the year	0
Number of civil sanctions applied during the year	0
Number of disciplinary sanctions applied during the year	0
Cost of counter fraud staffing per financial year - Strategic Governance, Inform and Involve and Prevent and Deter*	£31,080.00
Cost of counter fraud staffing per financial year - Hold to Account	£16,520.00
Total costs for counter fraud work	£47,600.00

Strategic Governance

No	Standard	Rating	Comments
1.1	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 of all counter fraud, bribery and corruption work undertaken.	GREEN	The Trust's Finance Director has delegated responsibility for overseeing and providing all aspects of such work within the organisation. Evidence to support this is contained in various documentation such as the Trust's Annual Counter Fraud Report, regular Counter Fraud Progress Reports which are tabled at Audit Committee and Board meetings in conjunction with the Trust's Policies and Procedures which relate to and support the Counter Fraud work being undertaken.
1.2	The organisation's non-executive directors or lay members and board/governing level senior management are accountable for gaining assurance that sufficient control and management mechanisms in relation to counter fraud, bribery and corruption are present within the organisation. Board level evaluation of the effectiveness of counter fraud, bribery and corruption work undertaken should be documented. Where recommendations have been made by NHSCFA following an assessment, it is the responsibility of the accountable board member to provide assurance to the board surrounding the progress of their implementation.	GREEN	There is clear evidence to support this in the form of regular Counter Fraud Progress Reports tabled at Audit Committee meetings. In addition, there have been system and policy changes implemented as a result of recommendations which have been made following reports that were to be issued to Management in relation to system weakness that have also been identified during the course of the individual Counter Fraud investigations.
1.3	The organisation employs or contracts in one or more accredited, nominated LCFSS 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 and corruption to account.	GREEN	The Trust currently employs an Accredited Counter Fraud Specialist as part of an agreed Service Level Agreement to carry out the full range of Counter Fraud work on behalf of the Trust. This individual has, throughout the year, undertaken all relevant training including any required attendance at any Regional Forums held by NHS Counter Fraud Authority and/or NHS CFS (Wales).

1.4	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. Risks are recorded and managed in line with the organisation's risk management policy and are included on the appropriate risk registers. Measures to mitigate identified risks are included in an organisational work plan, progress is monitored at a senior level within the organisation and results are fed back to the audit committee.	GREEN	There is clear evidence to support this in the form of regular Counter Fraud Progress Reports tabled at Audit Committee meetings. In addition, there have been system and policy changes implemented as a result of recommendations made following reports that were issued to Management in relation to system weakness that have been identified during the individual Counter Fraud investigations.
1.5	The organisation reports annually on how it has met the standards set by the NHSCFA and NHS CFS Wales in relation to counter fraud, bribery and corruption work, and details corrective action where standards have not been met.	GREEN	The Trust produces an Annual Counter Fraud Report which is tabled at the relevant Audit Committee meeting. In addition and as part of the NHS Counter Fraud Authority's required process, the Trust also completes a Self Review Tool (SRT) detailing the level achieved when compared to the individual Standards on Fraud, Bribery and Corruption.
1.6	The organisation ensures that those carrying out counter fraud, bribery and corruption work have all the necessary tools and resources to enable them to carry out their role efficiently, effectively and promptly. This includes (but is not limited to) access to IT systems and access to secure storage.	GREEN	In the latter part of 2019/20, the LCFS' moved to a dedicated office which includes the facilities to undertake interviews under caution, together with additional secure storage facilities which enables all records including confidential material to be securely stored in a lockable location.
1.7	The organisation ensures that there are effective lines of communication between those responsible for counter fraud, bribery and corruption work and other key staff groups and managers within the organisation, including (but not limited to) audit, risk, finance, communications and human resources. There is evidence of positive outcomes as a result of this liaison.	GREEN	Evidence in this area includes joint working arrangements that have been established together with UK Borders, Central Criminal Investigation Unit (Fraud and Error Service) in addition to signed working protocols between the LCFS and NWSSP Recruitment together with the Trust's Workforce Department plus agreed liaison and working practices established with NWSSP Internal Audit.

Inform and Involve

No	Standard	Rating	Comments
2.1	The organisation has an ongoing programme of work to raise awareness of fraud, bribery and corruption. This should cover the NHSCFA's Fraud and Corruption Reporting Line and online fraud reporting tool, and the role of the accredited counter fraud specialist. 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.	GREEN	Evidence supports the LCFS in that a number of separate Fraud Awareness Sessions have taken place during the financial year across the various staff groups. These sessions are tailored to meet the needs of the specific staff groups across the Trust. Individual exit questionnaires are also completed as feedback on the session. In addition, a quarterly newsletter is produced to include details of work undertaken and successful case outcomes. As part of measuring the effectiveness of fraud awareness, an online e-learning package has been developed, the results of which are used to determine where in the Health Body fraud awareness may be lacking and/or is required.
2.2	The organisation has a counter fraud, bribery and corruption policy that follows the NHSCFA's strategic guidance, publicises the NHSCFA's Fraud and Corruption Reporting Line and online reporting tool, and has been approved by the executive body or senior management team. The policy is reviewed, evaluated and updated as required, and levels of staff awareness are measured.	GREEN	The Trust has reviewed it's Policy and this was approved by the Trust Board, placed on the Trust's website and disseminated to staff via the Trust's intranet.
2.3	The organisation liaises with other organisations and agencies (including local police, local authorities, regulatory and professional bodies) to assist in countering fraud, bribery and corruption. All liaison complies with relevant legislation, such as the Data Protection Act 1998 / General Data Protection Regulation (GDPR), and with relevant organisational policies. The organisation can demonstrate improved investigative and operational effectiveness as a result of the liaison.	GREEN	Evidence includes e-mails, meeting notes, case files and progress sheets with the LCFS having liaised with key stakeholders both internally and externally. These links include, but are not limited to the Police, UK Borders, NHS CFS Wales, NWSSP Payroll Services, Local Authorities, Wales Audit Office and NWSSP Internal Audit.

2.4	The organisation has a fully implemented code of conduct that includes 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 code of conduct are regularly tested.	GREEN	The Trust has a Standards of Behaviour Policy incorporates Declarations of Interest, Gifts, Hospitality and Sponsorship. This Policy outlines the roles and responsibilities for staff and monitoring of actions. A report is then produced for the Audit Committee, who then receive regular reports on Declarations of Interest, Gifts and Hospitality to ensure compliance is being met being met.
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Prevent and Deter

No	Standard	Rating	Comments
3.1	The organisation reviews new and existing relevant policies and procedures, using audit reports, investigation closure reports and guidance from the NHSCFA and NHS CFS Wales, to ensure that appropriate counter fraud, bribery and corruption measures are included. This includes (but is not limited to) policies and procedures in human resources, standing orders, standing financial instructions and other finance and operational policies. The organisation evaluates the success of the measures in reducing fraud, bribery and corruption, where risks have been identified.	GREEN	All Trust Policies and /or Procedures which are to be reviewed and that have any reference to Fraud, Bribery and/or Corruption require "sign off" by the LCFS as part of the review process. Once approved such documents are then disseminated across the Trust and also placed on the Intranet and Internet websites.
3.2	The organisation uses relevant information and intelligence to identify anomalies that may be indicative of fraud, bribery and corruption and takes the appropriate action, including proactive exercises, to address them. Relevant information and intelligence may include (but is not limited to) internal and external audit reports, evidence of primary care work, information on outliers, recommendations in investigation reports and information from payroll. The findings are acted upon promptly.	GREEN	As part of the joint working arrangement with NWSSP Internal Audit, an agreed reporting format of any suspicion of fraud has been agreed and documented. In addition, any system weaknesses are included within the individual Internal Audit reports that are tabled at Audit Committee meetings. In addition, any Fraud Warning Notices are disseminated to key stakeholders to inform key NHS staff so that the relevant action is taken.

3.3	The organisation issues, implements and complies with all appropriate fraud, bribery and corruption intelligence bulletins, prevention guidance and alerts issued by the NHSCFA or NHS CFS Wales. In addition, the organisation issues local counter fraud, bribery and corruption warnings and alerts to all relevant staff following guidance in the NHSCFA Intelligence Alerts, Bulletins and Local Warnings Guidance. The organisation has an established system of follow up reviews to ensure that it remains vigilant and that all appropriate action has been taken.	GREEN	The Trust is pro-active in its approach to identifying and addressing any system weaknesses. These are reported on and any recommendations made are implemented to ensure mitigation of any weaknesses that have been identified. The LCFS would also use FIRST to record any fraud related system weaknesses on behalf of the Trust. In addition, any Fraud Warning Notices are disseminated to key stakeholders to inform NHS staff so that they can take the relevant preventative action.
3.4	The organisation ensures that all new staff are subject to the appropriate level of pre-employment checks, as recommended by NHS Employers, before commencing employment within the organisation. Assurance is sought from any employment agencies used that the staff they provide have been subject to adequate vetting checks, in line with guidance from NHS CFS Wales, NHS Employers and the Home Office.	GREEN	In conjunction with NWSSP Recruitment Department, evidence will show that anomalies with the pre-employment checks (e.g. adverse DBS, Educational Qualifications) are then referred to the LCFS for further investigation and that there are also clear referral reporting lines established.
3.5	The organisation has proportionate processes in place for preventing, deterring and detecting fraud, bribery and corruption in procurement.	GREEN	The LCFS has a targeted approach to this work when delivering fraud awareness sessions. The Audit Committee has a standing agenda item in relation to Declarations of Interest to ensure that all Standing Financial Instructions are adhered to and the process is subject to regular review. The Trust also uses the NHS Shared Services Partnership (NWSSP) to undertake any procurement and/or tendering process which contains an automated checking service to ensure that appropriate checks and systems are in place that fully meet the requirement of this standard at each stage of the process.

3.6	The organisation has proportionate processes in place for preventing, deterring and detecting invoice fraud, bribery and corruption, including reconciliation, segregation of duties, processes for changing supplier bank details and checking of deliveries.	GREEN	The NWSSP are responsible for ensuring that appropriate procedures are in place throughout the NHS in Wales. Any potential alerts are then issued to key stakeholders including the Head of Procurement and the relevant Accounts Payable Managers to ensure that an effective segregation of duties exists and any preventative action is taken.
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Hold to Account

No	Standard	Rating	Comments
4.1	The organisation ensures that the case management system is used to record all reports of suspected fraud, bribery and corruption, to inform intelligence held nationally by the NHSCFA and NHS CFS Wales. The case management system is also used to record all system weaknesses identified during the course of investigations and/or proactive prevention and detection exercises.	GREEN	FIRST is an information gathering, intelligence disseminating and case management toolkit provided by NHS CFA for the use of organisations to assist them with the management of referrals, intelligence and fraud enquiries. The system is used by Accredited Counter Fraud Specialists to ensure that compliance with the Criminal Procedure and Investigations Act 1996 (CPIA) is adhered to. FIRST is updated on a regular basis and within required timescales, recording all appropriate information as stipulated in the NHS CFA guidance issued.

4.2	The organisation uses the case management system to support and progress the investigation of fraud, bribery and corruption allegations, in line with the NHSCFA's guidance.	GREEN	Files are updated within the timescales. All appropriate information is recorded and cases identified for closure appropriately. The Operational Fraud Manager for NHS CFS (Wales) in conjunction with the Trust's Nominated Lead LCFS will review information on FIRST on a regular basis to ensure that all appropriate information is recorded timely and used to identify any investigations that require further action or files for closure. This ensures that, where there may have been a break in activity on a case the reason can be recorded to ensure compliance with due process and legislative requirements..
4.3	The organisation shows a commitment to pursuing, and/or supporting the NHSCFA and NHS CFS Wales in pursuing, the full range of available sanctions (criminal, civil, disciplinary and regulatory) against those found to have committed fraud, bribery or corruption in primary and secondary care sectors, as detailed in the NHSCFA guidance and following the advice of the Operational Fraud Manager in NHS CFS Wales.	GREEN	The LCFS has adhered to all legislative requirements and will conduct investigations, when required, in line with guidance. Appropriate advice is sought from NHS CFS Wales at the start of any investigation. All investigation files are reviewed as part of Focused Assessments and are compliant with appropriate procedures and originals kept on file. This has resulted in a range of sanctions (e.g. criminal, civil and disciplinary) and recoveries being achieved. Any findings from investigations are then used to inform policy/procedural changes and recommendations implemented. Any system weaknesses are discussed with NWSSP Internal Audit and as part of the Audit Committee process.
4.4	The organisation completes witness statements that follow best practice and comply with national guidelines.	GREEN	All witness statement will be found to be fully compliant with the relevant National File Standards and any guidance issued.

4.5	Interviews under caution are conducted in line with the National Occupational Standards (CJ201.2) and the Police and Criminal Evidence Act 1984.	GREEN	All interview under cautions will be found to be fully compliant with guidance issued, CJ201.2 and the Police And Criminal Evidence Act 1984 (PACE). The caution is explained appropriately and there is a clear understanding of conversation management and lines of questioning pursued in relation to any allegations made. The closure of the interview will also include a summary of the discussions held. This process has recently been re-enforced as part of individual sessions provided by NHS CFA trainers.
4.6	The organisation seeks to recover, and/or supports the NHSCFA and NHS CFS Wales in seeking to recover, NHS funds that have been lost or diverted through fraud, bribery and corruption, following an assessment of the likelihood and financial viability of the recovery. The organisation publicises cases that have led to successful recovery of NHS funds.	GREEN	The Trust has a Counter Fraud and Corruption Policy which has been reviewed. The document outlines the recovery processes to follow when seeking Redress. Recoveries are monitored by the Trust and further action taken if payments are missed. In addition, NHS CFS Wales would also assist, if required, in recovering any amounts of money on behalf of the Trust.



Counter Fraud Service

NHS WALES SHARED SERVICES PARTNERSHIP COUNTER FRAUD WORK PLAN 2020-21

1 Background

- 1.1 This Work-Plan provides a basis to formulate local Counter Fraud arrangements. The tasks outlined should be considered and reviewed on an annual basis. This guidance recommends the resources necessary to undertake work effectively across the areas of action outlined in NHS Counter Fraud Policy and Procedures. These recommendations are based on an annual Quality Assurance Programme, comprising two main processes, assurance and assessment. Both of which are closely linked to the anti-fraud, corruption and bribery corruption standards set out on an annual basis by NHS Counter Fraud Authority
- 1.2 The Quality Assurance process includes an Annual Self- Review against the standards, which is conducted by the individual Health Body and submitted to NHS Counter Fraud Authority together with the organisation's Counter Fraud Annual Report. The Quality Assurance process is conducted by NHS Counter Fraud Authority's Quality and Compliance team in partnership with the Health Body.
- 1.3 This Work-Plan is applicable to all NHS Trust's, Health Boards and Hosted Bodies in Wales. The individual NHS Trust's and integrated Health Board's are responsible for planning, designing, developing and securing delivery of Primary, Community, Secondary Care services, and Specialist and Tertiary services for their areas, to meet identified local needs within the National Policy and Standards Framework as set out by the Cabinet Secretary for Health.
- 1.4 The reorganisation of NHS Wales came into effect on 1st October 2009 and as such NHS Counter Fraud Authority, formerly NHS Protect, maintains a commitment to supporting the new structure via this Work-Plan for the year 2020-21. Organisations are expected to formulate Work-Plans by taking a Risk Based Approach, and this guidance should be used to assist in providing a framework on which such arrangements can be developed. Future guidance will encourage organisations to formulate bespoke plans.

1.5 The Wales Audit Office, in relation to the tem-plated work-plan, previously made the following comments:

“ - - - [the Template Work-plan] appears to be a comprehensive and demanding proactive programme of Counter Fraud work. If the plan is delivered to a high standard across the NHS in Wales, [it] will make a significant impact in the prevention of fraud in the NHS.

It may be worth reminding LCFS' 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 Counter-Fraud Work-Plan 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 Counter Fraud arrangements are robust, particularly in the light of NHS reorganisation in Wales.”

The Wales Audit Office also recognised that effective delivery of the plan does represent a substantive programme of work.

- 1.6 The total number of suggested **pro-active and reactive days** to be allocated in 2020-21 for the NHS Wales Shared Services Partnership is **75 days**. This response has been allocated using data from previous years work and organisations in both Primary and Secondary Care Sectors.
- 1.7 When planning the resources for Counter Fraud work, it is important that the Health Body legislates for reactive time and this should be reflected in any contracting arrangements with Counter Fraud providers. Reactive work is highlighted in boxes throughout this Work Plan.
- 1.8 Pro-Active work (i.e. Strategic, Culture, Deterrence, Prevention and Detection) should not be absorbed by reactive activity or *vice versa* and to this end NHS Counter Fraud Authority strongly encourages Pro-Active work to be 'ring-fenced'. Effective Pro-Active work needs to be undertaken otherwise the Health Body may be at risk from Fraud and/or Corruption.
- 1.9 We appreciate that organisations can vary in size and they should use the following scale to adjust the number of days accordingly.

Number of staff	Number of Pro-Active Counter Fraud days
Less than 4,999	295
5,000 to 9,999	305
10,000 to 13,999	315
More than 14,000	325

- 1.10 It is important to note that, whilst this is a Work-Plan to ensure effective Counter Fraud arrangements, it is not a maximum requirement and both NHS Trusts and Health Boards are strongly urged to consider further local requirements that might result in the recommended resource levels being exceeded. This Work-Plan provides assistance when considering Counter Fraud arrangements, but it is important that bespoke plans are implemented for each organisation using a Risk Based approach (see section 2).
- 1.11 Organisations that fall below this guidance should be able to provide evidence as to why decisions on work planning have been taken and these should be provided to NHS Counter Fraud Authority and/or NHS CFS (Wales) upon request. It should be noted that the **75** days referred to above are specific to NWSSP and additional days are also undertaken within Velindre NHS Trust's own work-plan.
- 1.12 The Work-Plan is a framework on which to build robust Counter Fraud arrangements and is therefore analogous with the Annual Quality Assurance Programme and Self Risk Assessment that each NHS Trust and Health Board is then asked to submit at the end of the financial year.

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

- 2.1 Those who are locally based are best placed to identify and understand the Counter Fraud requirements for their organisation. The successful implementation of NHS Policy for Countering Fraud relies greatly on the success of the Local Counter Fraud Specialist (LCFS) role.
- 2.2 The Counter Fraud Work-Plan should be bespoke for the NHS organisation it is designed for. For example, utilising local Annual Staff Survey results will identify areas to concentrate on in terms of awareness work, whilst examination of referral data might reveal the need for increased work on prevention or highlight that greater awareness is needed in a particular area or staff group.
- 2.3 Meeting with key personnel within NWSSP is crucial to information gathering and, along with staff survey results, can assist in the formulation of planning and provide information on the most effective methods of communication. Responses may also indicate areas of perceived risk and this may also be supported by previous experiences which could highlight a need for Pro-Active preventative or detection work.
- 2.4 The LCFS should have effective liaison with the individual whom, within the NWSSP and/or Hosted Body, is responsible for managing risk. It is recommended that frauds that have occurred within the organisation and beyond be brought to this person's attention to ascertain the risk to the NWSSP and/or Hosted Body, from the same type of fraud. Once identified, the fraud can be proactively addressed.

- 2.5 Risks identified by the LCFS need to be placed onto the Risk Register to provide another level of assurance that the risk will be managed appropriately.
- 2.6 Whilst every effort should be made to identify local risks, it is also important that consideration is given to information provided from outside the organisation (for example, from NHS Counter Fraud Authority fraud alerts) and this too must be incorporated into risk-based planning in the same way that local information is.
- 2.7 Keeping accurate records of Counter Fraud work is crucial for successful work-planning as is utilising previous LCFS outcomes, Risk Register entries and Internal Audit Reports. The end of year Quality Assurance Programme and Self Risk Assessment also encourages accurate record keeping and accountability and these documents should also be used to identify strengths and weaknesses.
- 2.8 To assist organisations to take a risk-based approach to Counter Fraud work and work planning, NHS Counter Fraud Authority has issued a Risk Assessment tool to guide LCFS' to undertake a Risk Assessment of the Counter Fraud arrangements in place at their own organisation. This tool has also been designed to complement the Quality Assurance process, and provides organisations with a mechanism to review Counter Fraud arrangements prior to completing the end of year Quality Assurance Programme.

3 Focusing on outcomes and not merely activity

- 3.1 The Counter Fraud work that is completed at the organisation should have outcomes that are demonstrable, they might relate to successful investigations or progress being made in the proactive areas. For example, the staff survey supports progress being made in developing an Anti-Fraud Culture or that Fraud Proofing Policies has seen a cessation of referrals from that particular area. Clearly the NHS must get value for the money it spends on Counter Fraud work and in planning for the year ahead consideration needs to be given to obtaining evidence to demonstrate this is happening.

4 Work-Plan template

INFORM AND INVOLVE		
Number of allocated days for Inform and Involve 15	Recommended task / objective	Outcome and Impact
Identifying the risks and consequences of crime against the NHS, and raising awareness of these risks amongst NHS staff, stakeholders, and the public	Take part in the development of the Induction programme for all new NWSSP staff and deliver awareness presentations on Counter Fraud work to those staff.	
	LCFS is to provide all staff with their role and contact details and inform staff that such Counter Fraud presentations are available to all staff groups.	
	Review the induction pack to be distributed during NWSSP's induction process, including slides handouts, leaflets and CFS forms.	
	A programme of counter fraud awareness training to be delivered to staff at all levels within NWSSP (managerial staff, junior staff etc). The LCFS should aim to complete at least 8 presentations to staff groups. The aim of this is to ensure the Health Body is being proactive in raising fraud awareness and able to build a real anti-fraud culture. These should include presentations: <ul style="list-style-type: none"> • to the Audit Committee • at Staff Forums • at a Team Brief • at Management Forums • to Authorised Signatories • Counter Fraud displays as part of fraud awareness initiatives 	
	Evaluate all presentations, collate results, and amend presentations as a result of feedback. Write up a report on the outcomes for the Director of Finance.	
	Review localised fraud leaflets, posters, and newsletters, to promote the anti-fraud work being undertaken within NWSSP. Distribute at appropriate locations.	

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	<p>Develop and maintain counter fraud information on NWSSP's intranet site. Having a Counter Fraud site will allow staff easy access to Counter Fraud related information. Items to include on the site are:</p> <ul style="list-style-type: none"> • overview of the Counter Fraud initiative locally and nationally • Role of the LCFS • Counter Fraud Policy • Proven NHS fraud related cases • Presentation Slides • Link to NHS Counter Fraud Authority website • Link to any appropriate HR policies (including whistleblowing policy) • Counter Fraud articles • Contact details of the Lead LCFS • Feedback Form <p>The LCFS should be able to maintain a record of the number of staff who may have visited the site.</p>	
	<p>Undertake and analyse one or more of the following methods to identify level of fraud awareness (NB. this list is not exhaustive):</p> <ul style="list-style-type: none"> • staff survey (consider putting a link on the intranet) • focus groups • internet quizzes • number of hits on the Counter Fraud webpage 	
	<p>LCFS to meet with key personnel within NWSSP to discuss fraud matters including:</p> <ul style="list-style-type: none"> • NWSSP Managing Director • Director of Finance and Corporate Services • Director- Employment Services • Director - Audit & Assurance • Director - Special Estates Services • Managing Solicitor/Director - Legal & Risk Services • Director - Primary Care Services • Director - Procurement Services • Director - Workforce & OD 	
	<p>Arrange for a pay-slip message to be utilised when required.</p>	

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	Undertake and/or participate in Local Fraud Awareness initiatives and events.	
	The NWSSP has an Anti-Fraud, bribery and corruption policy which has been approved by Velindre NHS Trust's Board. The policy is reviewed and updated as required.	
	Meet regularly with the Head of Internal Audit and in accordance with the agreed protocol to discuss potential system weaknesses identified during audits or investigations and highlight work being undertaken by the LCFS, e.g. National or local proactive work.	
	Regular liaison with other bodies and forums to keep updated of any local concerns and/or issues	

PREVENT and DETER		
Number of allocated days for Prevent and Deter 10	Recommended task / objective	Outcome and Impact
Discouraging those who may want to commit crimes against the NHS and ensure that such opportunities are minimised.	Meet with NWSSP's Communications staff to discuss: <ul style="list-style-type: none"> NHS Counter Fraud Authority Communications & Business Development Unit (CBDU) Publicity of Counter Fraud work Advance Warning system Utilise not only publicity at NWSSP but also local, regional and national cases that may be relevant. 	
	Review the Communication Strategy so that the most effective ways to communicate with staff at NWSSP are utilised.	
	Intelligence bulletins and alerts issued by NHS Counter Fraud Authority and/or NHS CFS Wales are actioned and followed up to ensure that preventative measures applied have achieved their intended outcome.	

	Recommended task / objective	Outcome and Impact
	Review distribution of the annual Conflict of Interest statements and ascertain if this is sufficient to deter potential risks in this area. Are the sanctions for fraud clearly indicated on the declaration which is then required to be signed by staff?	
	Include a heading entry in the Risk Register to specifically record fraud as a risk to NWSSP. Periodically review NWSSP's Risk Register.	
	Liaise with NWSSP's Risk Management Group to establish a link between Risk and Counter Fraud work and a methodology for addressing this. The intelligence gathered should be used proactively to make Risk Assessments. Meet with managers to discuss risk areas and refer high risk areas or trends to NHS Counter Fraud Authority's Head of Risk.	
	Meet with NWSSP's Head of Corporate Services to discuss risk areas or other areas of concern	
	Establish a formal written protocol with Internal Audit for the dissemination of information for areas where control weaknesses may allow a potential fraud to remain undetected and where investigations have identified system weaknesses that may require a future Internal Audit review.	
	<p>Fraud proof a selection of general policies, procedures and claim forms used throughout NWSSP where there is a potential risk of fraud occurring.</p> <p><i>Policies/procedures/claim forms that could be considered for fraud proofing may include:</i></p> <ul style="list-style-type: none"> ➤ <i>Recruitment including the controls covering qualification, employment history checks and DBS checks</i> ➤ <i>Timesheets and associated procedures/policies</i> ➤ <i>Travel and associated expenses</i> ➤ <i>Security of confidential data held by NWSSP</i> ➤ <i>Recovery of overpayments/advances of pay</i> ➤ <i>Service contracts checking work completed prior to payment</i> ➤ <i>Asset verification checks (inventory and capital items)</i> 	

	Recommended task / objective	Outcome and Impact
	<ul style="list-style-type: none"> ➤ <i>Standards of Business Conduct and conflict of interest declarations</i> ➤ <i>Acceptance of gifts and hospitality</i> ➤ <i>Mobile phone policy and private phone calls</i> ➤ <i>Losses and Special Payment controls and monitoring</i> ➤ <i>Delegated ordering controls</i> ➤ <i>Authorising signatory controls</i> ➤ <i>Absence Reporting and Monitoring</i> <p><i>Checks to be undertaken with Internal Audit to avoid duplication of effort when looking at such documentation/policies and procedures.</i></p>	
	<p>Use the Systems Weakness Reporting (SWR) form to inform NHS CFS (Wales) at the earliest opportunity of any system weaknesses identified during the course of investigations which have potential national implications.</p>	

	Recommended task / objective	Outcome and Impact
	Undertake local Pro-Active Exercises at NWSSP as agreed with the Director of Finance and in conjunction with NWSSP Internal Audit Plan.	
	Provide NHS Counter Fraud Authority Central Intelligence Unit with information to support the intelligence function using the facilities provided. Information submitted may be about a person, organisation or methodology and should relate to fraud or corruption within the NHS.	

HOLD to ACCOUNT		
Number of allocated days for Hold to Account 45	Recommended task / objective	Outcome and Impact
Detecting and investigating crime, prosecuting those who have committed crimes and seeking redress as a result	Conduct investigations as required in line with Appendix 5 of the <i>NHS Counter Fraud and Corruption Manual</i> , which outlines relevant procedural investigative legislation.	
	Interviews under caution are conducted in line with the Police and Criminal Evidence Act 1984	
	Witness statements follow best practice and comply with national guidelines.	
	Assist NHS Counter Fraud Authority with information as required for any regional or national fraud cases. Ensure comprehensive information to enable risk exercises to be carried out effectively is submitted in a timely manner.	
	The development (or revision) of a policy with NWSSP' Employment Services on the interaction of these parties and the application of parallel sanctions: civil, disciplinary and criminal, as outlined in the NHS policy document <i>Applying Appropriate Sanctions Consistently (December 2007)</i> should provide a framework to this work. Knowledge of this process should be delivered to and agreed by NWSSP Senior Managers in conjunction with Velindre NHS Trust and should be tested to ensure it is understood, this will assist in the message becoming embedded within the organisational culture.	
	That NWSSP shows a commitment in pursuing the full range of available sanctions and that these sanctions are applied consistently	

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	That NWSSP seeks to recover any NHS monies which can be identified as having been lost and/or diverted through fraud, bribery and/or corruption.	
	That NWSSP publicises cases that have led to the successful recovery of any NHS funds which have been lost through fraud, corruption and/or bribery.	
	Identify and maintain a record of the actual proven amount of loss to NWSSP so that appropriate recovery procedures can be actioned. To ensure that NWSSP has a procedure in place to recover money.	

STRATEGIC GOVERNANCE

Number of allocated days for Strategic Governance 5	Recommended task / objective	Outcome and Impact
Ensuring that anti crime measures are embedded at all levels across the organisation	Attendance at all LCFS meetings held by NHS CFS (Wales).	
	Completion and agreement of Work-Plan with Director of Finance.	
	Regular meetings/liaison with Director of Finance are held	
	That NWSSP reports annually on the anti fraud, bribery, and corruption work carried out and details corrective action if standards have not been met.	
	Takes active part in the collation and preparation of the hosted body's, Velindre NHS Trust, Quality Assurance programme and Self Risk Assessment Tool.	
	Preparation for and attendance at NWSSP Audit Committee meetings. (including providing regular progress reports)	
	<p>Undertake additional related training as required by NHS CFS (Wales) and/or NHS Counter Fraud Authority.</p> <p>The NWSSP ensures that there are effective lines of communication and reporting between those responsible for anti-fraud, bribery, and corruption work, and key operational staff and management</p> <p>The NWSSP demonstrates proactive support and direction for the anti-fraud, bribery, and corruption work</p>	

NHS Wales Shared Services Partnership Counter Fraud Work-Plan 2020-21

	The NWSSP has at least one or more qualified and accredited LCFS to undertake the full range of anti-fraud bribery and corruption work, and there are sufficient resources in place to allow this work to be fully supported.	
	Conduct a risk assessment on overall counter fraud bribery and corruption arrangements in place. Any identified risks are translated into NWSSP's work plan.	

Appendix 1

Number of Days agreed with NHS Wales Shared Services Partnership's Finance Director for the 2020/21 Financial Year is 75 days.

Agreed/signed by

Signature:

Date:

**ANDY BUTLER
Director of Finance & Corporate Services - NWSSP**

Signature:

Date:

**CRAIG GREENSTOCK
Counter Fraud Manager - Cardiff and Vale University Health Board**

COVID-19 Fraud & Security Alerts

NHS Counter Fraud Managers Group (CFMG)

Supported by  TIAN and  360
ASSURANCE

Fraud in Emergency Management

In times of emergency it is important that resources and funds get where they are needed as quickly as possible. In response to the current COVID-19 pandemic, policies and processes may have been relaxed to get resource to where it is needed. The provision of emergency relief and services has an inherently high risk of fraud, and is a prime target for those seeking to make a gain at the expense of others. It is important that those leading the creation and administration of this support are made aware of the threat posed by fraud and are able to make conscious decisions on which risks are to be tolerated. To aid these decisions the International Public Sector Fraud Forum has issued a paper entitled *Fraud in Emergency Management and Recovery*. The paper describes what is meant by emergency management, why emergency management has an inherently high risk of fraud and why we should care about it. You can access the paper [here](#), however, the paper highlights the following control principles:

- Accept that there is an inherently high risk of fraud, and it is very likely to happen.
- Integrate fraud control resources (personnel) into the policy and process design to build awareness of fraud risks.
- The organisation and fraud control should work together to implement low friction counter measures to prevent fraud risk where possible.
- Carry out targeted post-event assurance to look for fraud, ensuring access to fraud investigation resource.
- Be mindful of the shift from emergency payments into longer term services and revisit the control framework – especially where large sums are invested.

(Reference: International Public Sector Fraud Forum, 2020)

COVID-19 Fraud and Security Risks (Cyber - Online Scams)

The rise in online communication can heighten vulnerability to cyber, data security and privacy threats. Cyber criminals will actively look to exploit these threats. In fact, COVID-19 related fraud reports increased by 400% in March 2020. The National Fraud Intelligence Bureau reported a new trend in fraud related to COVID-19. Updated figures show that there have been 105 reports to Action Fraud since 1 February

2020, with total losses reaching nearly £970,000. The majority of reports are related to online shopping scams where people have ordered protective face masks, hand sanitiser and other products which have never arrived. It is likely that these scams will extend into the NHS working environment.

In order to mitigate this risk the organisation should ensure that all staff are logged on through a VPN when working remotely and all staff should use NHSMail accounts, particularly when transferring sensitive data between insecure environments. The NHS Fraud and Security Management Service have issued [this guidance](#) which sets out the principles that should be followed:

- always lock your computer when you are away from your keyboard, even for a short time.
- never share your password with anyone.
- do not plug non-NHS hardware (e.g. phones, memory sticks etc.) into your computer.
- do not leave laptops or NHS phones in your car, if it is unavoidable then lock them in the boot.
- do not use public Wi-Fi – as soon as you connect your password could be collected by a criminal using dark web software.
- keep your computer and phone software upgrades up to date.

All spam emails received through NHSMail should be reported to spamreports@nhs.net.

(Reference: NHS Fraud and Security Management Service, 2020)

NHS Counter Fraud Authority (NHS CFA) Guidance

The NHS CFA recently launched an expanded NHS Fraud Reference Guide. The guide is a simple but essential way in which you can help in knowing how to spot NHS Fraud. It contains information on different types of NHS fraud and preventative advice, case studies and further resources. The guide contains new sections such as a detailed look at 13 key areas of fraud, information on how to spot fraud, case examples and preventative advice. [Click here to read the guidance in full](#)

In addition the CFA have also produced Covid-19 counter fraud guidance. This guidance and advice is available to help mitigate the risk of fraud and protect NHS resources during the COVID-19 pandemic and covers mandate, procurement, recruitment, payroll, and personal fraud risks. Mandate fraud provides advice and guidance for the NHS on how to mitigate the risk of mandate fraud and CEO/payroll email fraud during the COVID-19 pandemic. The procurement fraud guidance covers onboarding new suppliers, procuring goods, services and works with existing suppliers, managing contracts and performance and paying suppliers. The recruitment fraud information covers updated recruitment guidance during the pandemic, verification of documents, identity checks, right to work, criminal record checks and references. The payroll guidance specifically focuses on timesheets, expenses, sickness and absence. Advisory guidance is provided for all NHS staff and includes awareness of the personal fraud risks during the COVID-19 pandemic. All guidance pages provide an overview of the fraud risks within the topic along with what should be done to reduce the risk. [Click here to read the guidance in full](#)

Covid-19 Cyber and Fraud Protect Messages (Zoom conference calling)

Zoom is a video chat platform, which has received quite a lot of adverse publicity because of a number of important security flaws. Criticism included uninvited people joining your conversation to deliver racist messages or pornographic images, to poor encryption methods that mean private conversations are not always private. The guidance below from East Midlands Special Operations Unit (EMSOU), part of the East Midlands police forces, has been written for home and business, to help keep secure:

What to Do

- Make sure you have the latest version of the Zoom software. Click your user icon and select 'Check for Updates'. Usually, updates fix known security flaws.
- Running anti-virus software or a firewall on your computer and keeping software up-to-date will improve your security.
- If you are holding public meetings, where anyone can join the conversation, be sure to configure screen-sharing settings.
- Go to 'In Meeting (Basic)' and select 'host alone can share' or turn off screen sharing entirely. This can also be controlled by the host during a meeting.
- Finally, turn off 'Annotation', if you are worried about how people might annotate your shared slide show.

Stop Uninvited Guests

- Setting up a Zoom meeting creates a **9 digit ID**. Anyone who has this ID can join the conversation. **Don't advertise it publicly by posting it on Social media.**
- If you use the '**Options Panel**' when setting up a meeting, you can add an **access password** too. Would-be trolls now need an ID and a password to gate crash your meeting.
- Use the '**Advanced Options**' to enable a '**Waiting Room**'. This puts people in a holding area before you grant or deny them access to your conversation.
- Organisers can lock the meeting once everyone who needs to has joined. Click **Manage Participants >> More >> Lock Meeting**.

Stay Private

- The organiser of a meeting can record audio and video from the meeting. Also, anyone involved in a '**private chat**' can save this as a log file.
- Turn off video and mute yourself unless needed. This prevents video recording conversations in your home or exposing information inadvertently.
- It is possible to encrypt your video calls in the settings panel, which will improve the confidentiality of your conversations. Be aware,

however that there is no certainty as to whether this is end-to-end encryption.

- Accessing Zoom through the browser is more secure than downloading the app. The feature is available on the log in screen when invited to a meeting, although hard to spot.

Always Be Aware

- Your conversations may not be as private as you would like. Is Siri, Alexa or Google assistant in range? They will ALWAYS be listening and passing info back to their servers to maintain the connection and sampling purposes.

Final Thoughts

- Whatever platform is chosen it is vital that all the security settings are reviewed and implemented as appropriate.

In circumstances where sensitive or confidential discussions are being held other providers, such as Google Duo, Skype, Face Time, WhatsApp and Webex might be alternatives.

(Reference: EMSOU Covid-19 Cyber and Fraud Protect Messages)

Vishing

Vishing is actually a combination of two key terms 'voice' and 'phishing'.

Phishing uses deception to get an individual to reveal personal, sensitive, or confidential information, such as bank details or account passwords. Instead of using regular emails, or fake websites like phishers do, vishers use an internet based telephone.

Keep vigilant:

- **Keep abreast of the news:** Knowledge of attack methods and techniques will hone the ability to separate fact from fiction.
- **Understand:** A legitimate business won't make unsolicited requests for personal, sensitive, or financial information. Anyone who does this over the phone is probably trying to scam you.
- **Call back using official channels:** No matter how friendly or stressful the call might seem, ask yourself, 'how can I contact the company or an official representative through official, well known, channels?' Once you know the correct communication channels, verify the claims being made.
- **Don't give into pressure:** If someone tries to coerce you into giving them sensitive information, hang up.
- **Use Telephone Preference Service (TPS):** Register your number with the TPS to prevent unwanted sales and marketing calls.

(Reference: EMSOU Covid-19 Cyber and Fraud Protect Messages)

NHS Tracking App

The NHS tracking app has generated debate over privacy and security concerns, however:

- The app does not collect your personal data so you remain anonymous.
- The app does not collect personal details of anyone you interact with.
- App data is encrypted.
- When anonymous data is uploaded to the NHS, the systems used are said to be secure. Not enough information is collected to specifically identify individuals.

[Click here for further information](#)

(Reference: EMSOU Covid-19 Cyber and Fraud Protect Messages)

Procurement Fraud

NHS England/Improvement recently issued guidance to health bodies allowing prepayment of goods and services during the pandemic.

Prepayment can only be exercised in extremely limited and exceptional circumstances. The guidance can be found at this link: [Click here to read the NHSE/I guidance](#)

Guidance has been issued by CIPFA to remind organisations to protect the supply chain from fraud. The information is a reminder of the continuing risks to supply chains posed by fraud and corruption, many of which are exacerbated by emergency circumstances. This guidance can be found at this link: [Click here to read the CIPFA guidance](#)

Password Security

- Passwords are used widely and include accessing personal computers and computing devices and services of all kinds. While protecting them from attackers who might read, steal or even destroy sensitive data. For password tips and system user tips and more detailed guidance on passwords, from the National Cyber Security Centre (NCSC), [can be found here](#).

National Cyber Security Centre Issue warning to Healthcare Organisations

On 5 May 2020 the NCSC issued a warning to key healthcare organisations, following the UK and US revealing campaigns against healthcare organisations including policy makers and researchers. Both the NCSC and US Cybersecurity and Infrastructure Security Agency (CISA) have reported 'password spraying' campaigns against healthcare bodies and medical research organisations. Following the guidance noted above on password security, the NCSC has advised staff to change passwords that can be easily guessed with three random words and implement two-factor authentication. [Click here to read the NCSC alert](#)

NHS Nightingale Construction Companies Targeted by Cyber-attack

It has been reported by Info Security Magazine that two national construction companies involved in building the NHS Nightingale emergency

COVID-19 hospitals have been targeted by cyber-attacks. It is reported that Bam Construct UK, which built the NHS Nightingale hospital in Harrogate, Yorkshire was targeted by a ransomware attack. Whilst Interserve, which supported on the construction of NHS Nightingale Birmingham suffered a data breach.

Interserve have released a press release stating that they are working with the NCSC and has informed the Information Commissioner's Office (ICO). In addition, the statement notes "Interserve's employees, former employees, clients and suppliers are requested to exercise heightened vigilance during this time." [Read the full article here](#)

NHS Charities Together Text Scam

Employees within the 360 Assurance client base have reported receiving a phishing text that reads: 'Donate to the NHS Charities Together Covid19 Fund and receive a home testing kit free of charge.' The sender is 'NHSFund'. If you receive this text message please do not click on the link as the text message is fraudulent.

Man Who Claimed To Have Had Covid-19 Jailed After Coughing on Derbyshire Police Officers

The incident happened on Thursday, 2 April, when Derbyshire Police were called to a canal path in South Derbyshire, following reports from members of the public that a man was being abusive and threatening. When the officers arrived, they found a man carrying a 2' piece of wood and waving it above his head in a threatening manner.

He was arrested and the piece of wood taken off him. Whilst the officers spoke to the man and asked if he was, or had been suffering from the virus, he replied: "I've already had it, I've got over it and now I am a super spreader so..." He then coughed in the direction of the three officers.

Christopher McKendrick, who is 58-years-of-age and lives in Swarkestone, was arrested. He was later charged with the offences: common assault, possession of an offensive weapon in a public place, assault by beating of an emergency worker and using threatening, abusive, insulting words or behaviour to cause harassment, alarm or distress.

Mr McKendrick appeared at Southern Derbyshire Magistrates' Court on Friday 3 April where he pleaded guilty to the offences. He was jailed for a total of 16 weeks and ordered to pay a victim surcharge of £122.

[Read the full article here](#)

Nurse committing internal fraud

A nurse in USA caring for an elderly Covid-19 patient has been accused of using the patient's credit card for a number of purchases. This is a reminder that internal fraud is always a threat even in crisis - unfortunately some will take advantage of any situation for financial gain.

Employers should look to support employees who have been impacted in any way during these times and could end up in financial difficulty –

some may see no way out other than to steal or commit fraud.

[Read the full article here](#)

Other type of fraud examples

Ransomware

- Report received of a cyber-attack on a business in which the computers had remote access enabled, which made the network more vulnerable. The attack shut off each computers anti-virus software, then infected the computer with ransomware.

Email Scams – Phishing emails

- The Fraud Advisory Panel reported that 18.5% of emails to the phishing inbox were COVID related.
- UK Government free school meal scam emails, stating the following: ‘As schools will be closing, if you’re entitled to free school meals, please send your bank details and we’ll make sure you’re supported’. The UK Government has confirmed this is a scam email.
- UK Government COVID-19 funding scam email, requesting funding donations to the NHS. A similar email reportedly from the World Health Organization also asking for funding.
- Emails and calls claiming to be from a payroll department requiring recipients to verify personal details. The link provided provides an opportunity to steal email logins, passwords and personal details.
- Bank phishing emails purporting to be from HSBC Bank. The communication claims to be providing all customers with £500 due to the pandemic. Other banking emails state the recipients account is compromised and require a new account to be created or funds to be transferred.
- UK Government COVID-19 relief form, email requests completion of the form in order to receive payment within 2 days
- PayPal phishing email campaign has recently been identified, which is convincing and is personalised to the recipient. The communication includes corporate messaging on Coronavirus.
- Scam emails purporting to be from beer producer Heineken promoting a giveaway of free kegs of beer.
- A new Phishing campaign has been found that not only impersonates a company’s management team but also suggests that a fellow employee has tested positive for COVID-19. The email then urges recipients to read an enclosed malicious attachment titled as “guidelines” or “next steps” to follow and when opened installs malicious software.
- TV Licensing scam emails, in which the recipient is advised they are eligible for six months of free TV Licensing, due to COVID-19, also claim the recipient’s payment has failed and they need to renew now in order to avoid prosecution.
- Emails using Her Majesty's Revenue and Customs (HMRC) branding asking recipients to send copies of their passport, utility bills and bank

statements via a link to an infected site. Other variants of HMRC branded emails target businesses in relation to tax returns and the Coronavirus Job Retention Scheme, both emails divert to fake websites to obtain personal details.

- Amazon Prime emails report to changing pricing from £7.99 a month to £79 each quarter. This has been confirmed as a scam by Amazon.
- Reports received of emails purporting to be from Virgin Media, informing recipients that their bill is ready. The emails include information on how Virgin Media are responding to the COVID-19 outbreak. The bill amount commonly equates to £60.78.
- Also emails purporting to be from the Virgin Media e-billing team, advising recipient that their account will be frozen because their bank details couldn't be validated. Recipients are asked to click on a link to re-validate and amend their billing details. The link provides an opportunity for fraudsters to steal email passwords and personal details.
- Fraudsters send victims own passwords in sextortion scam. The National Fraud Intelligence Bureau reported a total of 9,473 phishing emails linked to sextortion have been made between 31 March 2020 and 19 April 2020.
- Spoofing messages from the UK's largest mobile phone network to try and steal personal information. The emails use the official EE mobile network provider imagery, luring victims with the subject line "View Bill –Error", and report that there has been an issue with the customer's payment urging them to update their details with EE. Once victims click the fraudulent link they are taken to a phishing page.
- Customers of Drive DeVilbiss Healthcare (a leading manufacturer and distributor of medical products) have been receiving scam emails stating that they have changed their bank details and instructing them to pay all outstanding invoices into a new bank account.
- An email, claiming to be from the Department for Work and Pensions (DWP), tries to gain debit or credit card details from the individual by saying that they are entitled to a council tax refund. Individuals are encouraged to click a link and leave their card details for the refund to be made. If you receive such message contact your council to confirm via a secure and confirmed phone line or email address, do not reply to the suspicious email or click any links.
- Scam delivery message from parcel service DHL stating, "Hey, here's how to track your delivery," are being received by individuals. This is the sort of message you might reasonably expect when you order something, however clicking the link brings recipients to a fake DHL website. These websites are then used to harvest personal information or banking details which can then be used to commit further fraud. Delivery messages should be treated as notifications only and links ignored – make a note of the right website to use for tracking the item, then search through your browser.

Online Retailers / Counterfeit goods

- Rogue traders trying to sell items such as face masks, sanitisers, thermometers, immunity oils and testing kits.
- An investigation supported by Europol focuses on the transfer of €6.6 million by one company to another company in Singapore in order to purchase alcohol gels and FFP3/2 masks. The goods were never received.
- In one 24 hour period losses of £72,154 have been reported from people who have purchased large quantities of face masks online which

have not been delivered.

- Victim is persuaded by the suspect to make an advanced payment for a rental property. The suspect uses the outbreak as the reason for the victim being unable to view the property. The property does not exist.
- Suspect advertises a pet online (puppy or kitten) and uses the outbreak as a reason the victim can't come and see the animal. The suspect sends photos and persuades the victim to make payment in advance. The suspect never provides the pet.
- Between 3-10 March 2020, over 34 000 counterfeit surgical masks were seized by law enforcement authorities worldwide.

Door to Door Fraud

- Rogue traders trying to sell items such as face masks.
- "Good Samaritans" offering to do shopping for the elderly and vulnerable which ends on them making off with a cash card and pin number.
- People impersonating officials gaining access to homes by saying they are offering COVID-19 testing.
- Increase in cases of fake charities knocking on doors and asking residents to donate to coronavirus related causes.

Spoof websites / emails

- A hoax copy of the NHS website has been discovered. The website includes harmful links to COVID-19-related health tips. Once these links are clicked on, a pop-up box appears asking visitors to save a file called 'COVID19'. If saved, the malware it contains steals passwords, credit card data, cookies from browsers, crypto wallets, files and screenshots.
- Pizza-Hut have identified that scammers are taking advantage of the COVID-19 lockdown to set up multiple fake sites using its brand name to lure the unsuspecting into giving bank/card details. The addresses of the fake sites — which strongly resemble the authentic Pizza Hut web-based ordering platform — include 'http://pizzahutaccount.com' and 'http://pizzahut-service.co.uk'.
- A spoofing campaign has been identified which uses socially engineered emails promising access to important information about cases of COVID-19 in the receiver's local area.
- Cyber-thieves are impersonating videoconferencing platform Zoom to steal victims Microsoft credentials. New research revealed that Zoom users are being targeted with fake notification emails that contain malicious links. When the user clicks on the legitimate-looking Zoom link they are taken to a fake Microsoft login page with the name of the user's organization and "Zoom" above the sign-in location. The attackers attempted to disguise their location by using many different Virtual Private Network (VPN) sources, the messages all look similar, were sent during a short, discrete time period, and use the same VPN services.

Text Scams

- A text scam is doing the rounds, which is attempting to fool people into believing they have been in contact with someone who has tested positive for the virus. The scam text reads: "Someone who came in contact with you tested positive or has shown symptoms for Covid-19" and then recommends that you self-isolate and/or get tested including a link. These texts are a way to steal personal data and may put the bank accounts of recipients at risk.

Password

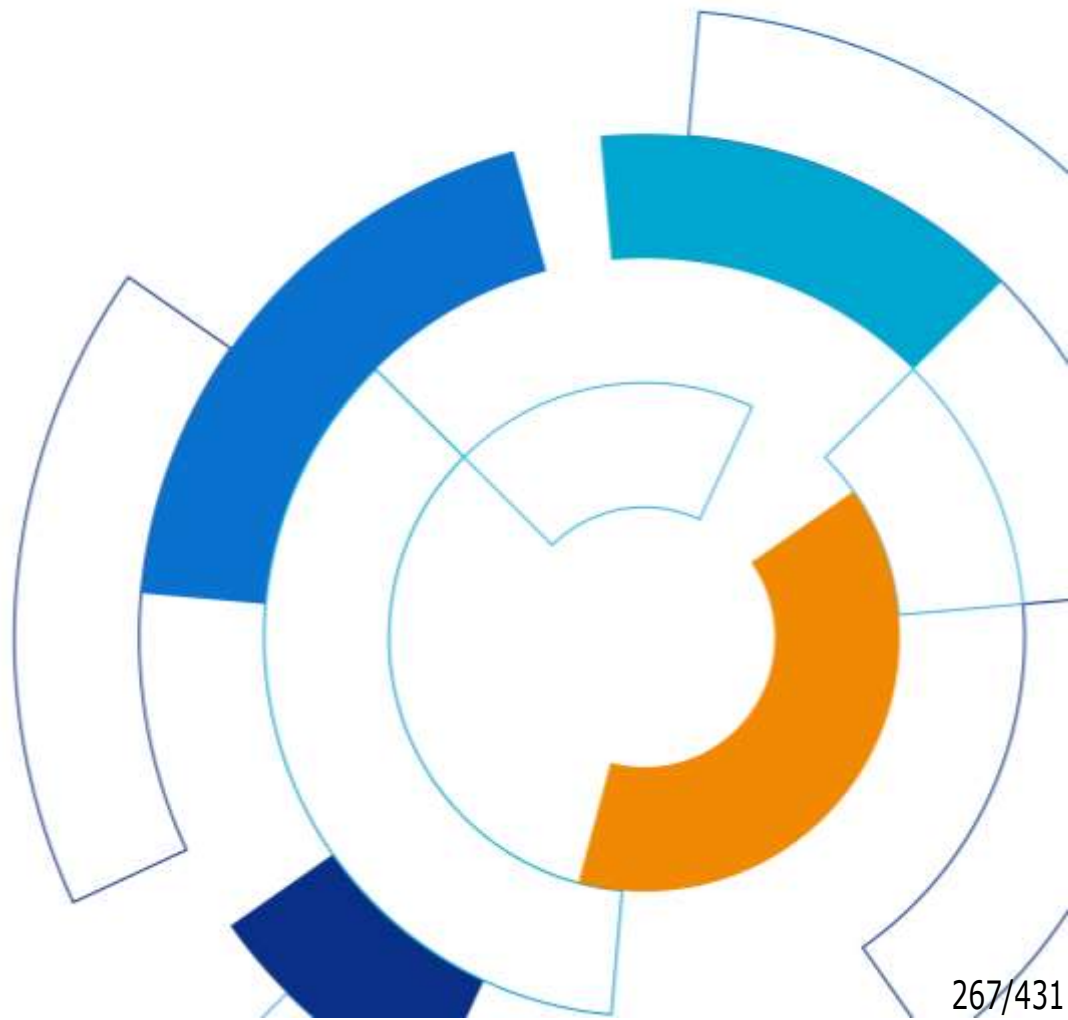
- Healthcare bodies, medical research organisations, pharmaceutical companies, academia, and local governments have been targeted. Most of these attacks used password spraying (an attack that attempts to access a large number of accounts with a few commonly used passwords) to gain access to a large number of accounts. Europol reported that the Czech Republic highlighted a cyber-attack on Brno University Hospital which forced the hospital to shut down its entire IT network, postpone urgent surgical interventions and re-route new acute patients to a nearby hospital.

Thematic Assessment: Fraud threats to the NHS from COVID-19

May 2020

V1.0

**NHS fraud.
Spot it. Report it.
Together we stop it.**



Version control

Version	Name	Date	Comment
v1.0	Strategic Intelligence Team	15/05/2020	FINAL

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1. Introduction to fraud threats to the NHS from COVID-19

- 1.1 COVID-19 (coronavirus / SARS-CoV-2) was declared by the World Health Organisation (WHO) to be a “Public Health Emergency of International Concern¹” on 30/01/2020. The risk COVID-19 currently poses to the United Kingdom (UK) is labelled as ‘high’².
- 1.2 A specific family of viruses referred to as coronaviruses cause respiratory issues in humans³. Some coronaviruses may cause a common cold; however, others can be far more hostile and lead to pneumonia⁴. The more serious strains include Severe Acute Respiratory Syndrome (SARS), Middle East Respiratory Syndrome (MERS) and now COVID-19. COVID-19 is a new strain of coronavirus which was first detected in Wuhan City and had previously only been detected in animals. Due to the lack of herd immunity among humans, no vaccine and no antiviral medication being available, COVID-19 has spread across the globe. The main symptoms are a cough and high temperature, however in extreme cases it can be fatal. Therefore, a proportion of those infected will develop symptoms severe enough to require hospital admission⁵.
- 1.3 To combat the severity of the virus the UK government has also introduced an emergency response fund for the NHS. The allocated overall funding in response to COVID-19 for the public sector is £342 billion, which will be distributed across multiple areas of government including 414 NHS organisations⁶. This funding has been assigned to ensure staffing levels are maintained, patients with COVID-19 are treated and the wider social and public services are prepared.
- 1.4 Though a majority of the population will view the current crisis as a time to unite together and protect others, some will see it as a financial opportunity. During times of widespread trepidation, criminals and organised crime groups (OCGs) will often adapt or develop exploitative schemes⁷. For example, coronavirus related fraud reports have increased by 400%⁸. Under the Fraud Act an individual has committed fraud if they dishonestly represent themselves, with the intention of making a gain for themselves or another and causing or exposing another to loss⁹.
- 1.5 With an increase in both fraud reporting and the NHS budget, this report was commissioned to identify the threats of fraud in the NHS during this crisis. It analyses the fraudulent threats faced by the NHS as a result of COVID-19.

2. Threats, vulnerabilities and their enablers

- 2.1 There are three factors which cause fraud to occur within the NHS, these are threats, vulnerabilities and enablers.
- 2.2 A threat is defined by the NHSCFA as a person, group, object or activity which has the potential capability and intent to commit fraud against the NHS in England.
- 2.3 Vulnerability is described by the NHSCFA as passive weaknesses in systems, policies, procedures, legislation, regulations or governance that allows fraud to occur.

- 2.4 The factor which facilitates the fraud is referred to as an enabler. An enabler is described by the NHSCFA as an active individual, group, object or system exploitation that allows fraud to occur, such as conflict of interest or collusion.
- 2.5 It is important to identify all the threats, vulnerabilities and enablers the NHS in England is exposed to. This will ensure that the NHS and wider health group can conduct more informed local risk assessments and preventative strategies. However, not all threats are within the remit of the NHS Counter Fraud Authority to investigate. Where this is the case all allegations / referrals received by the NHSCFA are disseminated to the appropriate organisation or law enforcement body for action.

Fraud threats to the NHS from COVID-19 pressure

3. Cyber enabled fraud

3.1 Malicious emails

- 3.1.1 The NHS has become a target for cyber criminals to make a financial gain and/or to infect its systems with other forms of malware (malware is software developed to gain access to and/or damage a computer, including ransomware, spyware, trojan horses, viruses, worms and other forms of malicious software). The UK receives 20.8% of all COVID-19 related malicious emails, more than any other nation, in comparison the USA receives 8.2%¹⁰. These types of targeted schemes are expected to further increase and are often successful as a result of human error¹¹. In the Czech Republic Brno University Hospital was the victim of a cyber-attack and forced to shut down its IT network, send patients to another hospital and postpone urgent surgery¹².
- 3.1.2 Cyber criminals are adapting this method to incorporate the new demands faced by the NHS from COVID-19. Additionally, employees who can work from home are now being encouraged to do so¹³, including NHS staff members. But, security in a home is not always as efficient as it would be in an organisation's official office¹⁴.

3.2 Malicious applications (apps) and messages (texts & WhatsApp)

- 3.2.1 The NHS and its employees are susceptible to ransomware¹⁵ and their confidential data being harvested. Individuals may inadvertently download a malicious COVID-19 app onto a work device. Alternatively, clicking a link within a text message on a work phone would also have similar ramifications. Also, the FBI reported that they were receiving a rise in reports about the hacking of the Zoom app¹⁶. This app has been used for video conferencing whilst much of the UK's workforce are at home. Additionally, COVID-19 related WhatsApp messages¹⁷ are being received, these encourage individuals to click on a link or open an attachment, both of which are likely to be malicious.

- 3.2.2 Furthermore, this malicious content which could affect the NHS. The NHS was previously victim to the WannaCry attack in 2017¹⁸, an attack which affected patient care by infecting essential NHS equipment with a form of ransomware¹⁹. The NHS was unable to support non-critical emergencies and care had to be diverted away from affected facilities.

4. Fraudulent appeals

- 4.1 Fraudulent appeals which purport to be raising money for the NHS have been launched in response to COVID-19, directing funds away from genuine appeals.
- 4.2 The WHO is genuinely attempting to raise funds with their 'COVID-19 Solidarity Response Fund'²⁰, any other appeals referencing the WHO specifically are considered to be fraudulent. The WHO is the organisation leading and coordinating efforts across the globe in response to COVID-19 and donations will be likely to go towards multiple worthy causes. For example, buying and shipping essential personal protective equipment (PPE)¹ to front line workers and accelerating efforts to develop vaccines, treatments and tests. There are most likely other genuine responses towards the situation, however it is being exploited by criminals as well. By diverting funds away from genuine causes and towards OCGs, well intended donations are not making the much-needed difference they could have. Additionally, in some cases it will fund organised crime and further criminal activity in the future.

5. False information

- 5.1 Valuable NHS time is being diverted to tackle the spread of false information and fraudulent cures. Additionally, those consuming fraudulent treatments may require hospital admission, putting an increased strain on the already stretched NHS. COVID-19 has spread across the globe as a result of the lack of immunity within human beings. It could potentially spread further as there is currently no proven cure, vaccination or antiviral medication available for COVID-19²¹.
- 5.2 The WHO has published eight immediate research actions to be taken in an effort to save lives. These actions include finding effective treatments as quickly as possible and accelerating a vaccine through 'Master Protocols'²². Yet, criminals are offering to sell fake vaccines, treatments and unproven advice on COVID-19²³. Medicines and medical supplies purchased on the world wide web can be fake, may not have been tested through proper medical trials and could result in serious harm to a consumer's health²⁴. Over 2,000 fraudulent adverts have been detected online²⁵ and 35,000²⁶ malicious domains relating to COVID-19. The USA has taken enforcement action towards those profiting from fraudulent website claiming to offer vaccine kits to those who paid for shipping²⁷. The US Attorney General has now declared the prioritisation of dealing with COVID-19 related fraud schemes. Additionally, over 90 countries were recently involved in Operation Pangea XIII. Health authorities, the police and customs all took action to prevent the online sale of fraudulent medicines and medical supplies by OCGs. More than 34,000 fraudulent products were seized during the operation including counterfeit antiviral

¹ Personal protection equipment

² Accelerating the development of a cure through simultaneous trials instead of a singular clinical trial.

medication and face masks. The NHS has been attempting to combat the false information in the media and online. It had been working with social networking sites to get genuine accounts verified for the public, fraudulent accounts suspended, and false information removed.

6. Handling stolen goods

- 6.1 Staff could be considered as vulnerable to COVID-19 where they may not always have access to the correct medical equipment to protect themselves and treat patients. Thus, leading to staff catching the virus, taking sick leave and the NHS coming under additional strain and further fraudulent activity. Equipment being stolen from hospitals and re-sold online can potentially cause these shortages. Additionally, the NHS is required to replenish the stolen stock, these funds could have been used elsewhere to prevent further effects of COVID-19.
- 6.2 OCGs are adapting with the changing landscape to exploit the current crisis. For example, Europol reported that an increase in organised burglaries targeting medical facilities were expected²⁸. Also, online shopping scams relating medical equipment being sold are estimated at losses totalling £970,000²⁹.

7. Death certificates

- 7.1 It is possible that a minority of clinicians may profit unnecessarily from the high numbers of COVID-19 fatalities. This abuse could be enabled through a change made to the cremation process in the Coronavirus Bill³⁰. This change introduces the removal of a confirmatory medical certificate in order to cremate the deceased. However, there is the potential for some doctors to still complete the form unnecessarily to receive a fee.

8. Agency fraud

8.1 Break glass³

- 8.1.1 Agencies may exploit the demand of COVID-19 on the NHS for profit. The pressure on the NHS to recruit agency staff and maintain staffing levels is already high due to the 96,000 vacancies³¹ spread across NHS providers. Additionally, the potential for NHS staff to take prolonged sick leave during this crisis could result in the break glass process³² occurring more often and with more ease. Also, off-framework agencies may cold call trusts based on the demands within a specific area.
- 8.1.2 Price caps on the hourly rates for hiring agency staff are set by NHS England /Improvement to limit trust expenditure. The break glass process is used to override price caps and justified through any risks to patient safety. However, due to COVID-19 the risks to patient safety will not be difficult to justify.

³ Break glass is a term used to describe a situation whereby a Trust has authority to look to obtain critical staff beyond the payment threshold of the framework prices.

- 8.1.3 Additionally, as a result of inadequate PPE the infections in health care workers for SARS and MERS reached 22% and 25%³³. NHS England and NHS Improvement advised trusts, CCGs, GPs and community services etc. of the urgency to establish COVID-19 testing among staff who have symptoms and would be required to self-isolate for 7 days. Virus shedding has been observed in some individuals to remain up to 22 days in their respiratory tract and more than a month in their faeces. Some staff who previously tested positive may unknowingly be virus shedding for a prolonged period of time. Also, those who opt to continue to work and stay in a hotel may be asymptomatic and potentially infecting others. Therefore, with the potential for a large percentage of health care workers to become infected with COVID-19, the demand for agency workers will become even greater as a result of reduced staff numbers and increased patients.

8.2 False or incomplete documentation

- 8.2.1 It is possible that those with incomplete or expired qualifications may fill NHS shifts through an agency. Additionally, unqualified individuals may register with an agency as it is possible to acquire a fraudulent NHS badge or NHS card.
- 8.2.2 The agencies are trusted by the NHS to conduct vetting on the temporary staff members supplied to the trust³⁴. With the high demands from COVID-19 to fill vacant shifts the agencies may apply less scrutiny.

9. Staff fraud

9.1 COVID-19 volunteers

- 9.1.1 Volunteers may have criminal motives to benefit themselves when signing up to help the NHS. Individuals could abuse the NHS as a result of the quick vetting process, possibility of falsifying expenses and unsupervised access to vulnerable people and NHS supplies. Additionally, some individuals may impersonate volunteers for financial gain.
- 9.1.2 The NHS has received over 750,000 applications³⁵ from members of the public who have volunteered to support the NHS during the COVID-19 crisis. This group of volunteers have signed up to carry out non-clinical tasks to relieve the burden on the NHS. Due to the influx in applications the recruitment scheme was temporarily paused in March for the initial volunteers to be processed. Temporary and flexible measures have been introduced for pre-employment checks.
- 9.1.3 Individuals who gain access to a volunteer position fraudulently will have unsupervised access to NHS supplies and medicines during transportation. Volunteers may also try to make a financial gain through a scam or send an associate to commit a doorstep crime.

9.2 Returning to work for the NHS

- 9.2.1 Previous staff members may apply to re-join the NHS yet submit falsified time sheets or stop working and fail to notify anyone. Additionally, they may fail to disclose a change in their circumstances, like a recent criminal record.

- 9.2.2 The NHS is aiming to recruit 65,000 nurses and doctors³⁶ who have resigned from the NHS in the last 3 years. These individuals are expected to help in the fight against COVID-19 by filling both clinical and non-clinical roles in the NHS.

9.3 Recruitment

- 9.3.1 The NHS is vulnerable to the COVID-19 crisis being abused by individuals to withhold conflicts of interests. The situation may even be used to hire associates who are not qualified for roles. Additionally, individuals may respond to fraudulent job adverts purporting to be advertised by the NHS. For example, some OCGs are recruiting money mules⁴ under the pretences of a genuine job for a healthcare provider in response to COVID-19.

9.4 Sickness

- 9.4.1 Some individuals may falsify sickness, so they can work for another employer over the period and receive a double income. Alternatively, individuals may falsify sickness to receive a paid period of absence.

9.5 NHS Pensions

- 9.5.1 There may be an increase in the relatives of pensions scheme members failing to declare that a scheme member is deceased. This may be enabled as a result of a disproportionate number of fatal COVID-19 cases affecting the elderly.
- 9.5.2 The UK Government has predicted an increase in deaths from COVID-19, especially among the elderly and vulnerable³⁷. In China cases of COVID-19 which resulted in fatalities were strongly associated with those from the older generations, specifically those over 60 years of age with multiple disorders³⁸. Therefore, with the likelihood of the death rate in the UK increasing, especially among older members of the population there is greater potential for pensions fraud.

10. Procurement fraud

10.1 Procurement of goods and services

- 10.1.1 Trusts may lose funds when attempting to purchase additional medical supplies or accepting a bid during the procurement process.
- 10.1.2 The UK is maintaining stockpiles of certain medicines and PPE, these stocks are monitored and ordered on a necessity basis, however issues with local distribution are being reported³⁹. Criminals are now exploiting the COVID-19 crisis by selling fake or non-existent products⁴⁰. Action fraud reported that one victim lost £15,000 after ordering face masks which were never delivered⁴¹.

⁴ Money mules are used by OCGs to launder money, both knowingly and unknowingly. Their genuine bank accounts are used for the transferring of criminal funds. Sometimes layers of money mule accounts are used by OCGs to make the path of the currency difficult for the authorities to trace.

10.2 Competition and consumer protection law

- 10.2.1 The NHS may pay more for the same supplies during COVID-19 than it did prior to the crisis.
- 10.2.2 During the COVID-19 crisis there is potential for competition and consumer protection law to be breached. In the UK the Competition and Markets Authority is planning to take direct action against any breaches. China has reacted by issuing fines of up to €395,000 in over 720 cases where the prices of medical supplies had been manipulated. The WHO have issued a warning on a global scale that any market disruption to medical supplies could potentially damage lives, in the UK this could be as a result in causing a financial loss to the NHS and diverting funds which could have been used for patient care.

11. Commissioning fraud

- 11.1 There is the threat that criminals may issue false invoices to the finance department of a trust for services or supplies not provided. Additionally, they may request a change of bank details for future invoices.
- 11.2 NHS England/Improvement have informed providers and commissioners that it is important for them to pay invoices promptly. This advice has been issued to prevent cash flow becoming a barrier to obtaining NHS supplies⁴². An aim has been set to free up 30,000 general and acute beds in England, to achieve this goal the capacity of independent hospitals is being bought in bulk by the NHS. This purchase includes the use of the hospitals staff, beds, operating theatres and respiratory devices. This a high demand on the NHS as well as a great deal of outsourcing. In addition, all routine Care Quality Commission (CQC) inspections are to be cancelled immediately⁴³. Although, to manage this risk to the quality of care NHS England and CQC will agree an information exchange protocol to identify potential problems early⁴⁴. Criminals will often adapt their already established fraudulent schemes to capitalise on the current landscape. For example, in Singapore a company that transferred €6.6 million to a seller for the purchase of alcohol gel and masks, but⁴⁵ never received their goods.
- 11.3 In addition to false invoices and fake supplies, some fraudsters may attempt to divert the payments of genuine suppliers. There has also been an increase in Authorised Push Payment (APP) scams, a criminal may pose as a trusted source⁴⁶ and reference COVID-19 to make the invoice appear more genuine.

12. Pharmaceutical contractor fraud

12.1 Collusion

- 12.1.1 It may be possible for pharmacists and suppliers/manufactures to collude in an attempt to increase the price for new COVID-19 related medication and its transportation.
- 12.1.2 In addition to the coordinated government sponsored trials, many private pharmaceutical companies are also investing in finding their own cure for COVID-19⁴⁷. Thus, leaving the

potential for collusion between suppliers and pharmacists. Additionally, NHS England and NHS Improvement have approved the supply of urgent medicines for patients whose GP practices are closed, medicine delivery to support COVID-19 to positive and vulnerable patients isolating at home⁴⁸, therefore pharmacists may also collude with private couriers.

12.2 Income

- 12.2.1 Any fraudulent activity which remained undetected and was reimbursed in the previous year will benefit pharmacies during the COVID-19 crisis. The income of pharmacies will be protected, they will still retain the same income upon closure and additional reimbursements will be made if routine work has to be substituted.
- 12.2.2 Certain requirements for pharmacists will be temporarily suspended and replaced by other demands from COVID-19, however their income will be protected⁴⁹. Additionally, CCGs will be reimbursed for payments made to pharmaceutical contractors which are required to close due to COVID-19.

13. Payment by Results (PbR) fraud

- 13.1 Any increased income from PbR as a result of fraud or error will be advantageous again this annum. A sum equivalent to the historical monthly average will be added to the block contract of the providers, therefore they will receive the same funding again based on any fraudulent activity or errors from the previous year. Also, through falsifying COVID-19 related costs trusts may even justify additional funding.
- 13.2 In 2014-15 60% of the total income that NHS providers received was calculated through the PbR process to provide hospitals with an activity-based income. However, all NHS trusts and foundation trusts will now be moved to block contracts and receive monthly payments agreed with NHS providers, PbR payments will then be suspended until at least 31 July 2020⁵⁰. CCGs will be reimbursed based on their average monthly expenditure from figures in their Agreement of Balances⁵ return⁵¹. Extra costs encountered from responding to COVID-19 will be covered by additional funding, including increased staffing (bank, temporary, permanent) costs. Little is known about this new process and the fraud risks it carries as financial guidance is still to be issued.

14. General practice (GP) contractor fraud

14.1 Income

- 14.1.1 GPs could perform a lesser service with an increased profit margin.
- 14.1.2 Some requirements from GP practices will be temporarily suspended, activities will continue to be measured, including activities under the Quality and Outcomes Framework, but income will not be affected by performance and continue to be paid at assumed rates for 2020/21. Additionally, CCGs are required to submit monthly returns to display the additional costs encountered from delivering a COVID-19 related service⁵². Any additional

⁵ All identified expenditure, income, transactions and balances relating to contracts

costs from COVID-19 will be reimbursed, including CCGs procuring GPs to provide out of hours home based care for those who have tested positive for COVID-19.

14.2 Video consultations

- 14.2.1 Individuals may falsify symptoms to obtain prescription medications that they do not genuinely require.
- 14.2.2 GP surgeries are now offering online and video consultation instead of face to face appointments. Individuals are advised against coming physically to the surgery unless they have been directly told to do so⁵³. Therefore, some patients may find it easier to gain access to prescribed medication they do not genuinely require.

15. Help with health costs fraud

- 15.1 Individuals who wish to falsely claim to be exempt from NHS charges may remain undetected for an extended period of time.
- 15.2 COVID-19 appears to have had a direct impact on the number of applications for UC, advance payments of UC upfront are now accessible without even attending a job centre⁵⁴. First Party Application Fraud occurs when a person attempts to acquire a government grant or scheme by misrepresenting their circumstances⁵⁵. Therefore, it is possible that these individuals whether successful or unsuccessful in their fraudulent application, may attempt to also gain free access to NHS services that usually require upfront payments.

16. Additional fraud threats

- 16.1 The below mentioned fraud threats may not directly impact upon the NHS but could be of interest to individuals and the wider government.

16.2 Holiday refunds

- 16.2.1 There is the potential that some government bodies which have hotels and flights booked for meetings and conferences abroad may disclose personal details or lose funds.
- 16.2.1 The government has advised people to not travel abroad unless it is essential⁵⁶, as a result multiple airlines and travel companies⁵⁷ are allowing re-bookings⁵⁸, refunds and vouchers⁵⁹ for trips that have been cancelled. However, fraudsters are exploiting this situation and offering people fake holiday refunds⁶⁰. Possibly taking a percentage for themselves or failing to return any of the refund.

16.3 Tax avoidance schemes

- 16.3.1 Individuals returning to work for the NHS may unknowingly commit tax avoidance and/or lose money. Currently there are fraudulent tax avoidance schemes circulating for NHS workers, they are targeted at those returning to NHS employment from retirement due to the COVID-19 related recruitment drive⁶¹.

- 16.3.1 In response to the COVID-19 crisis, the NHS has asked former NHS employees to return, however tax schemes targeted at these employees are being promoted. However, HMRC considers these schemes to be tax avoidance and has warned that NHS employees should be vigilant and refrain from signing up⁶². Additionally, cyber criminals are impersonating HMRC and contacting NHS workers with an offer of a 'goodwill payment'⁶³ due to COVID-19. This form of contact is attempting to harvest personal details from NHS workers and could result in financial loss or malware being downloaded.

16.4 Investment opportunities

- 16.4.1 Individuals looking to profit from stock which has increased in value due to COVID-19 may lose funds or have their personal details harvested.
- 16.4.1 Due to COVID-19 the values of various stocks have changed drastically, therefore when a fraudster contacts an individual with an appealing discount on shares, investments in new shares, or a report on current investments it could be considered entirely plausible⁶⁴. However, these scams will often involve a great deal of pressure on the individual to invest, declaring the opportunity to be time critical. Therefore, it is important to remain vigilant when opportunities arise to invest in COVID-19 related stocks or when purchasing insurance as there is likely to be no return on the original investment or any return of funds at all.

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¹ Coronavirus: action plan - A guide to what you can expect across the UK Published 3 March 2020 DHSC

² <https://www.gov.uk/guidance/coronavirus-covid-19-information-for-the-public>

- ³ <https://www.who.int/health-topics/coronavirus/who-recommendations-to-reduce-risk-of-transmission-of-emerging-pathogens-from-animals-to-humans-in-live-animal-markets>
- ⁴ Coronavirus: action plan - A guide to what you can expect across the UK Published 3 March 2020 DHSC
- ⁵ Coronavirus: action plan - A guide to what you can expect across the UK Published 3 March 2020 DHSC
- ⁶ COVID-19 Counter Fraud Response Government counter fraud function
- ⁷ <https://www.europol.europa.eu/newsroom/news/how-criminals-profit-covid-19-pandemic>
- ⁸ <https://www.cps.gov.uk/cps/news/beware-fraud-and-scams-during-covid-19-pandemic>
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- ¹¹ Quantifying Phishing Susceptibility for Detection and Behaviour Decisions - Canfield, Fischhoff, Davis - August 25, 2016
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- ¹³ <https://www.gov.uk/government/publications/guidance-to-employers-and-businesses-about-covid-19/guidance-for-employers-and-businesses-on-coronavirus-covid-19>
- ¹⁴ <https://danskebank.com/news-and-insights/news-archive/news/2020/19032020>
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- ¹⁷ <https://www.who.int/about/communications/cyber-security>
- ¹⁸ <https://digital.nhs.uk/services/data-security-centre/data-security-centre-latest-news/boost-to-nhs-cyber-security-as-new-security-measures-announced>
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- ²⁰ <https://www.who.int/about/communications/cyber-security>
- ²¹ Coronavirus: action plan - A guide to what you can expect across the UK Published 3 March 2020 DHSC
- ²² COVID 19 Public Health Emergency of International Concern (PHEIC) Global research and innovation forum: towards a research roadmap – WHO
- ²³ <https://www.justice.gov/usao-wdva/covid-19-fraud>
- ²⁴ <https://fakemeds.campaign.gov.uk/>
- ²⁵ <https://www.gov.uk/government/news/coronavirus-global-crackdown-sees-a-rise-in-unlicensed-medical-products-related-to-covid-19>
- ²⁶ COVID-19 Counter Fraud Response Government counter fraud function
- ²⁷ <https://www.justice.gov/opa/pr/justice-department-files-its-first-enforcement-action-against-covid-19-fraud>
- ²⁸ <https://www.europol.europa.eu/newsroom/news/how-criminals-profit-covid-19-pandemic>
- ²⁹ <https://www.cps.gov.uk/cps/news/beware-fraud-and-scams-during-covid-19-pandemic>
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- ³¹ Monitor: annual report and accounts 2018/19 NHS Improvement
- ³² Agency rules June 2019 NHS Improvement
- ³³ 2019 Novel Coronavirus Global Research and Innovation Forum: Towards a Research Roadmap WHO
- ³⁴ <https://www.medacs.com/blog/2019/06/06/what-are-nhs-staffing-frameworks#.XfoF83d2uUk>
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- ³⁶ <https://www.england.nhs.uk/2020/03/former-docs-and-nurses-told-your-nhs-needs-you-to-tackle-greatest-global-health-threat-in-history/>
- ³⁷ Coronavirus: action plan - A guide to what you can expect across the UK Published 3 March 2020 DHSC
- ³⁸ 2019 Novel Coronavirus Global Research and Innovation Forum: Towards a Research Roadmap WHO
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- ⁴² <https://www.england.nhs.uk/coronavirus/wp-content/uploads/sites/52/2020/03/20200317-NHS-COVID-letter-FINAL.pdf>
- ⁴³ <https://www.england.nhs.uk/coronavirus/wp-content/uploads/sites/52/2020/03/20200317-NHS-COVID-letter-FINAL.pdf>
- ⁴⁴ <https://www.england.nhs.uk/ourwork/part-rel/cqc/>
- ⁴⁵ <https://www.europol.europa.eu/newsroom/news/how-criminals-profit-covid-19-pandemic>
- ⁴⁶ <https://www.experian.co.uk/consumer/identity/app-fraud.html>
- ⁴⁷ <https://www.abpi.org.uk/medicine-discovery/covid-19/what-are-pharmaceutical-companies-doing-to-tackle-the-disease/>
- ⁴⁸ <https://www.england.nhs.uk/coronavirus/wp-content/uploads/sites/52/2020/03/20200317-NHS-COVID-letter-FINAL.pdf>
- ⁴⁹ <https://www.england.nhs.uk/coronavirus/wp-content/uploads/sites/52/2020/03/20200317-NHS-COVID-letter-FINAL.pdf>
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- ⁵² <https://www.england.nhs.uk/coronavirus/wp-content/uploads/sites/52/2020/03/20200317-NHS-COVID-letter-FINAL.pdf>
- ⁵³ <https://www.nhs.uk/using-the-nhs/nhs-services/gps/gp-online-and-video-consultations/>
- ⁵⁴ <https://www.gov.uk/government/publications/guidance-to-employers-and-businesses-about-covid-19/covid-19-guidance-for-employees>
- ⁵⁵ Fraud control in Emergency Care Management Covid-19 UK government guidance – government counter fraud function
- ⁵⁶ <https://www.gov.uk/guidance/travel-advice-novel-coronavirus>
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- ⁵⁹ https://www.britishairways.com/travel/webforms/public/en_gb?eld=120001&wfpld=covidn

⁶⁰ <https://www.nationaltradingstandards.uk/news/beware-of-covid19-scams/>

⁶¹ <https://www.england.nhs.uk/2020/03/former-docs-and-nurses-told-your-nhs-needs-you-to-tackle-greatest-global-health-threat-in-history/>

⁶² <https://www.gov.uk/guidance/tax-avoidance-promoters-targeting-returning-nhs-workers-spotlight-54>

⁶³ <https://www.hsbc.co.uk/guides/security/how-to-avoid-coronavirus-scams/>

⁶⁴ <https://www.hsbc.co.uk/guides/security/how-to-avoid-coronavirus-scams/>

Update: Fraud threats to the NHS from Covid-19

04/06/2020



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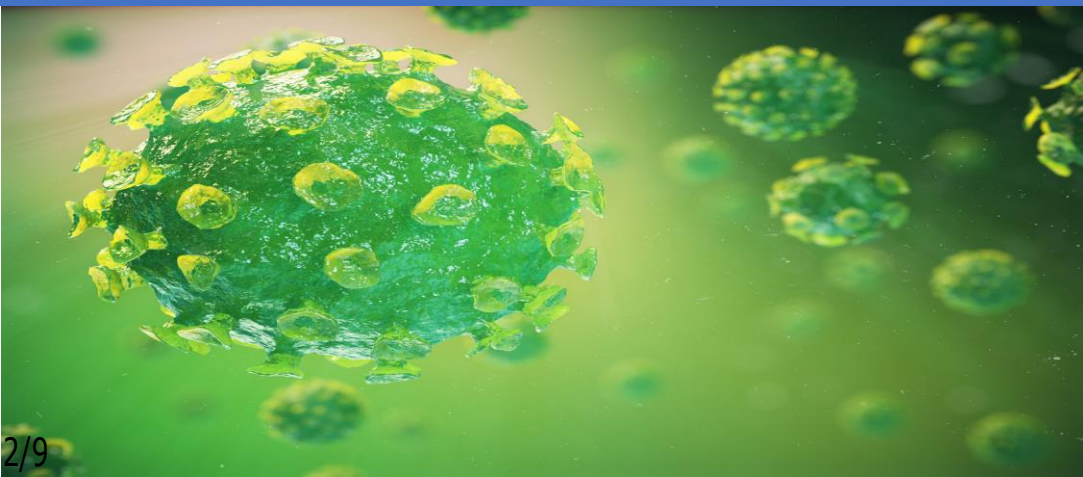


Counter Fraud Authority

Introduction

COVID-19 (coronavirus / SARS-CoV-2) was declared by the World Health Organisation (WHO) to be a “Public Health Emergency of International Concern” on 30/01/2020. The risk COVID-19 currently poses to the United Kingdom (UK) is labelled as ‘high’.

The impact of COVID-19 on fraud within the NHS has already been highlighted in the NHSCFAs *Intelligence Report: Fraud threats to the NHS from Covid-19 April 2020 and the previous updates from 04/05/20 and 20/05/2020*. However, the landscape of fraud changes so rapidly that an additional update was quickly commissioned to highlight further emerging threats, vulnerabilities and enablers of fraud.



**£1.21
Billion**

**of the NHS
budget was
lost to fraud
last year**

**6,194,533
cases globally**

**£342
Billion**

**public sector
funding increase
in response to
COVID-19**

Contents

- Threats covered in the previous assessment and updates
- Emerging threats within:
 - Cyber enabled fraud
 - Continuing healthcare plans
 - Pharmaceutical contractor
 - Contract tracing App
 - Handling stolen goods
 - NHS staff
 - Warning: Highlighting non-fraud risks of which the NHS should be aware
- NHSCFA reporting figures

Previous Threats

Previous threats covered in the update and Intelligence Report: Fraud threats to the NHS from Covid-19 April 2020:

- Cyber Enabled Fraud
- False information
- Death certificates
- Agency Fraud
- Staff Fraud
- Procurement and Commissioning fraud
- Pharmaceutical contractor fraud
- Payment by Results (PbR) fraud
- General practice (GP) contractor fraud
- Help with health costs fraud
- NHS Volunteers
- CE markers
- Fraudulent Access to the NHS without charge
- European Health Insurance Card (EHIC) fraud
- NHS bursary fraud
- Dental contractor fraud
- Optical contractor fraud
- NHS charities
- Fraudulent appeals
- Personal health budgets
- Handling Stolen goods
- Additional fraud threats and warnings



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All of the previously mentioned fraud threats and vulnerabilities are assessed as likely to still be ongoing.

“Probability yardstick” defines the language used when describe certainty within an assessment

Remote Chance	Highly unlikely	Unlikely	Realistic possibility	Likely / Probable	Highly Likely	Almost Certain
0% - 5%	10%-20%	25%-35%	40%-50%	55%-75%	80%-90%	95%-100%

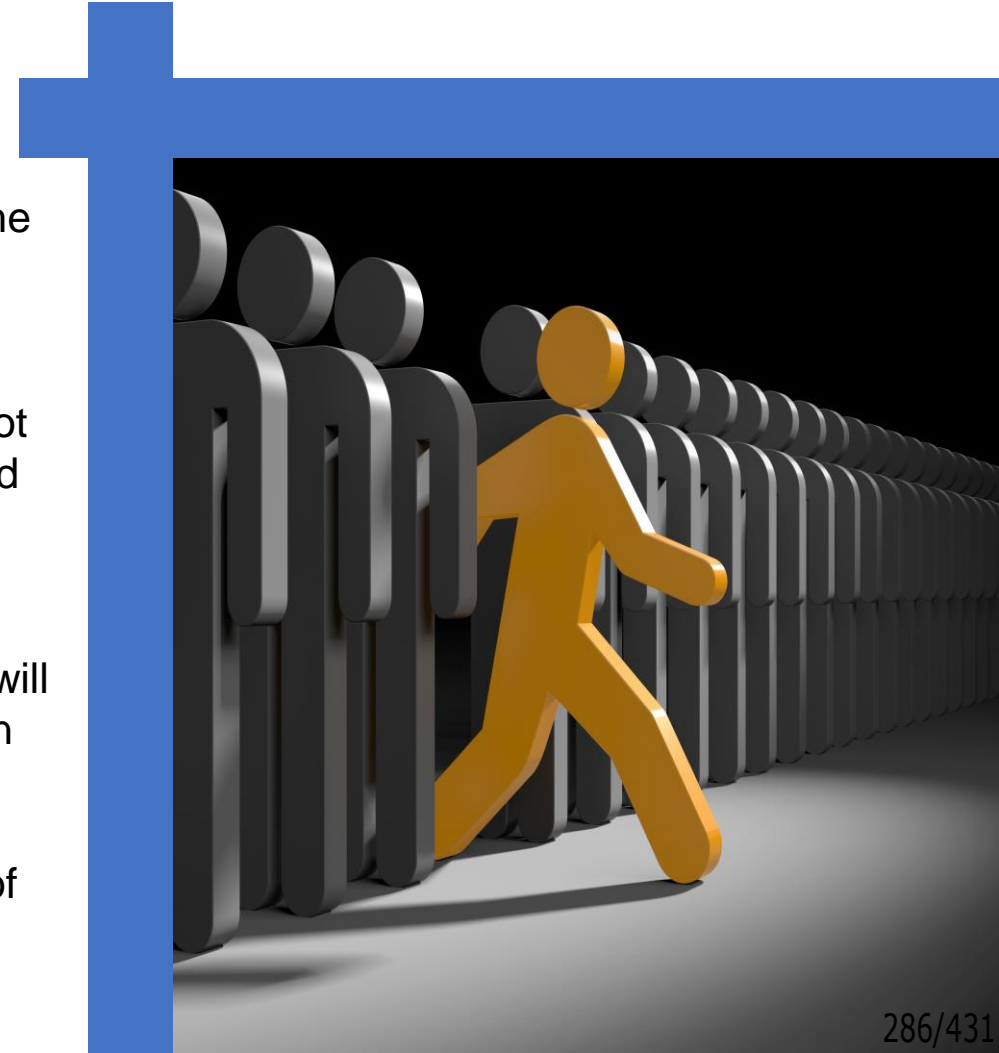
Additional Threats

Handling stolen goods – PPE theft

An individual who was stealing PPE from a hospital in the UK has been arrested, charged and sentenced. Last week the individual received a custodial sentence of 10 months.

Pharmaceutical contractor – Delivery reimbursement

Some pharmaceutical contractors may profit from the delivery of medicines to shielding patients. This is enabled through claiming out of pocket expenses for fictitious and unnecessary courier costs. Individuals who are considered to be vulnerable should have received a shielding letter advising them to remain at home during the pandemic. As a result, a home delivery service for prescriptions has been commissioned, thus ensuring support during the crisis. These vulnerable individuals are advised to request a family, friend, carer or a volunteer retrieve medicines on their behalf. However, in some instances these arrangements cannot be approved, including if the medicine is not suitable (Schedule 2 and 3 Controlled Drugs) for a volunteer to collect. Therefore, the pharmacy will have to arrange an advanced service with a pay 'per delivery fee'. The pharmacist can then use their clinical judgement to determine urgency and necessity for outsourcing via secure delivery. To support pharmacies with determining who requires this service there will be an alert/flag placed on a vulnerable patients Summary Care Record. Costs can be up to £5 per delivery not including VAT and claims must be submitted monthly. However, reimbursement is only available when the delivery is outsourced, or the pharmacy delivers the medicine themselves. Yet, NHSCFA has received reports of a pharmacy offering free delivery to patients via volunteers but still claiming reimbursement for delivery fees.



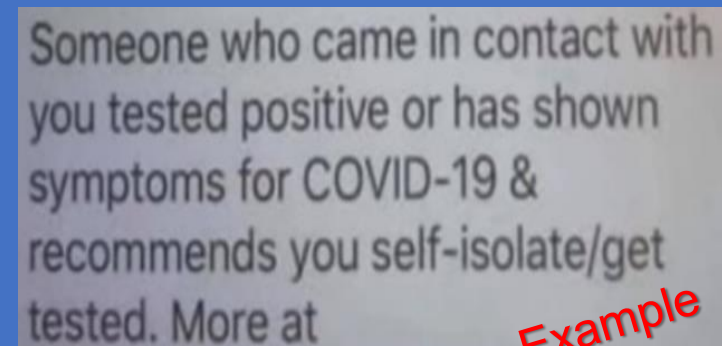
Additional Threats

Contract tracing app - Bluetooth

There is the potential that members of the public may inadvertently download or receive malware as an indirect result of using the contract tracing app. Contract tracing was previously carried out through interviewing infected individuals, however as the virus spread it became too difficult to trace every contact. The app has been introduced to diminish the spread of COVID-19 by automating the contact tracing process. To work, the app requires Bluetooth on a phone to always be kept on, this ensures information on the proximity of another device can be exchanged. To prevent tracking the app itself will not broadcast its exact location or any unique identifiers, preserving anonymity. Any data collected by the app will only be used to improve NHS care. However, a phone's Bluetooth chip broadcasts a unique identifier which can be used to launch a malicious software attack. Bluetooth is used by attackers to upload malware to smartphones, it can also be used to remotely attack vehicles with a Bluetooth interface. Commwarrior-B (a mobile phone virus) appeared in 2005 as a result of file transmission between devices over Bluetooth. If the user chooses to accept the file, the virus then replicates by looking for nearby devices with Bluetooth. The virus would also replicate by using the phone book on a device, sending itself to other devices via message. With the population being encouraged to use this app, the transmission of malware across the country is a serious potential. NHS staff use work phones that could potentially be compromised as a result of infection, personal details could be harvested, or patient care effected depending on the type of malware launched.

Contract tracing app – Phishing SMS

Some fraudsters are exploiting the contract tracing process for financial gain. The contract tracing process allows for individuals who have recently been in contact with an infected person to be notified via text message. It requires the notified individual to visit the NHS Test and Trace contact tracing website to declare who they have recently been in contact with and where they have been. As a result, a phishing scam themed around contract tracing has recently been developed. This same process has also been maliciously launched in relation to the new contract tracing app. Individuals have reported receiving messages with a link to a webpage which will harvest the personal information the user enters. Harvesting these details could be an attempt to commit identity fraud.



Someone who came in contact with you tested positive or has shown symptoms for COVID-19 & recommends you self-isolate/get tested. More at [redacted]

Example text

Additional Threats

Cyber enabled fraud – Business loans/grants

It is possible that some businesses may become victim to payment diversion fraud. The government is currently offering grants to businesses as a result of COVID-19. Fraudsters are using this offer to manipulate employees into disclosing confidential information through cold calling. They offer grants on the phone and request the employee fills out a form online, as a result company information is disclosed. The fraudsters later declare the grant has been approved and requests a proof of identity. Thus resulting in the potential disclosure of financial details and also confidential data being harvested. This confidential information can be used to email an NHS finance departments for invoice adjustment. Thus, resulting in successful payment diversion from genuine suppliers. Imitating a supplier to request an invoice payment through harvested information is one of the most rapidly growing areas of fraud. With personnel currently working remotely, NHS employees may be less likely to query things with management and more likely to approve fraudulent invoices. Especially with the high number of new suppliers contracted recently to produce PPE. Additionally, the NHSCFA has received a report of fraudsters submitting applications for grants in the names of genuine businesses.

Cyber enabled fraud – Data harvesting

Cybercriminals may manipulate NHS staff through socially engineered phishing emails. The NHSCFA has received reports of cybercriminals attempting to harvest information by impersonating a recruitment agency or a hospital. These phishing emails prey on staff who are willing to perform extra shifts to lighten the burden on the NHS. The email requests specific and personal details about the staff members including their passport number, smartcard number and nursing and midwifery pin. A pin is allocated to every individual on the nursing and midwifery register, which can be searched for free online. The results will display the name, registration status and start date etc of the staff member. This process could be considered an advanced form of target research. All this information could be used to better socially engineer a phishing email to divert salary payments. Additionally, they may use this information to impersonate the member of staff online (applying for financial loans) or physically (accessing medical premises).



Additional Threats

NHS continuing health care (CHC) plans – Assessments

There is the potential for patients to mislead medical staff into approving additional CHC funds. This is possible due to assessments having been stopped for the duration of the emergency period, though records of actions are still expected. Assessments will resume once business returns to normal, and individuals will be assessed correctly. However, there is likely to be a significant delay as there is expected to be a backlog of 5,000 assessments per month, affecting the workload of many NHS staff. If the individual has a 'primary health need' adult care can be entirely funded by the NHS through a CHC plan. The number of people requiring this funding has been increasing by around 6.4% per annum, costing the NHS £3.1 billion in 2015-2016. There is potential for a further increase when patients are quickly discharged from hospital as a result of the pressures from COVID-19. Their care needs are assessed within 48 hours, resulting in emergency support being arranged during the period. This applies to both the enhancement of current care packages and the introduction of new ones. Additionally, the downturn in the economy may influence people to seek funds fraudulently. As a result, some care providers may inflate care costs or duplicate invoices. Also, some medical staff may potentially alter plans through conducting inadequate 'proportionate' reviews as a result of collusion or a conflict of interest.

NHS staff - Private work

The NHSCFA received an allegation where an individual was performing private work whilst on call for a trust. This was enabled through the use of video consultations with private clients. Additionally, the individual also performed private work whilst claiming to be self-isolating and not performing their NHS duties. As a result of the COVID-19 pandemic GPs are now offering consultations via video conferencing or over the telephone. If a clinician is self-isolating, they are permitted to use video conferencing for consultations with patients, however secure NHS equipment and laptops must be provided. Some GPs provide out of hours services for trusts, including working in urgent care centres and A&E. Being on-call for a trust requires a clinician to be readily available and in close proximity to administer medical care. Additionally, some clinicians carry out private work in addition to their NHS role. However, NHS commitments must always be prioritised over private work and any private work must be declared and approved by the employing NHS organisation. Failing to do so is an undisclosed conflict of interest and is considered fraudulent activity.

WARNING

SARs & Money laundering

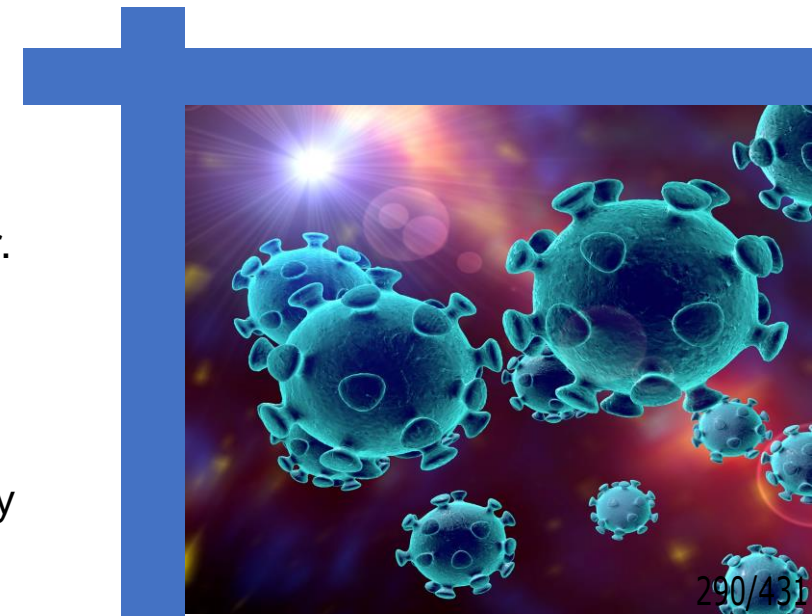
Some fraudsters are exploiting the pandemic to avoid detection when laundering money. The NCA reported in “COVID-19 Suspicious Activity Reporting NCA May 2020” that money laundering allows OCGs to fund and profit from criminal activity whilst concealing proceeds of crime. As a result, there have been some suspicious activity reports which suggest money laundering relating to COVID-19. Some criminals are claiming involvement with PPE supply to mask their connections with laundering criminal assets and legitimise sending funds overseas. Additionally, the government is allowing some businesses to deregister from money laundering supervision if they are temporarily closed due to COVID-19. Completion of an online application is required when re-registering to resume trading, however only some businesses are required to wait for approval before resuming, including company service providers. This may include some businesses with which CCGs or trusts have contracts.

Dental practices disregarding COVID-19 SOP

The NHSCFA received a report about a dental practice which was breaching the COVID-19 guidance introduced for patient and staff safety. Including no social distancing measures and failing to change PPE between patients. The dental SOP requires the reduction of contamination through 2 metre separations inside the practice, no non-essential items (magazines and toys) in waiting rooms, regular hand washing, and the disposal of PPE after each session or earlier if damaged. Although, providers should be assessed by the CQC on achieving safety requirements to ensure appropriate levels are met

Impersonation of NHS Staff to avoid lockdown restrictions

Europol reported that fraudsters have been impersonating employees from the public sector. This includes gang members in the UK creating fake NHS IDs to ensure they remain undetected when travelling to supply drugs. Additionally, those who are clinically vulnerable should have already received their shielding letter, carers or those who support vulnerable individuals are approved for visitations. However, there have been reports of fake shielding letters being issued in part of the UK. Therefore, it is also possible that some individuals may carry fake shielding letters and claim to be a carer in an attempt to remain undetected.



NHSCFA reporting figures

COVID-19 CATEGORY	REPORTS
Handling stolen goods	32
Unlicensed/Unregulated Supply or Sale	30
Phishing	28
Manufacture/Sale/false use of NHS IDS/logos	26
Hours fraud	20
False sickness	19
Procurement fraud	18
Misuse of NHS services	15
Fraudulent Fundraising	12
Miscellaneous	12
Dental contractor fraud	4
Fraudulent Access	2
Hoax Website	2
Payment diversion	2
Volunteering	1

TIME PERIOD	COVID-19 REPORTS
07/02/2020 to 13/02/2020	1
14/02/2020 to 20/02/2020	0
21/02/2020 to 27/02/2020	0
28/02/2020 to 05/03/2020	1
06/03/2020 to 12/03/2020	3
13/03/2020 to 19/03/2020	5
20/03/2020 to 26/03/2020	23
27/03/2020 to 02/04/2020	31
03/04/2020 to 09/04/2020	22
10/04/2020 to 16/04/2020	20
17/04/2020 to 23/04/2020	19
24/04/2020 to 30/04/2020	24
01/05/2020 to 07/05/2020	22
08/05/2020 to 14/05/2020	23
15/05/2020 to 21/05/2020	21
22/05/2020 to 28/05/2020	8
Total	223



International Public Sector Fraud Forum

Fraud in Emergency Management

and Recovery

Principles for Effective Fraud Control



February 2020



Cabinet Office



Produced in collaboration with the Cabinet Office
and the Commonwealth Fraud Prevention Centre.

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The International Public Sector Fraud Forum

The International Public Sector Fraud Forum (IPSFF) currently consists of representatives from organisations in the governments of Australia, Canada, New Zealand, the United Kingdom and the United States. The collective aim of the Forum is to come together to share best and leading practice in fraud management and control across public borders.

The Forum has established 5 principles for public sector fraud.



1. There is always going to be fraud

It is a fact that some individuals will look to make gains where there is opportunity, and organisations need robust processes in place to prevent, detect and respond to fraud and corruption.

2. Finding fraud is a good thing

If you don't find fraud you can't fight it. This requires a change in perspective so the identification of fraud is viewed as a positive and proactive achievement.

3. There is no one solution

Addressing fraud needs a holistic response incorporating detection, prevention and redress, underpinned by a strong understanding of risk. It also requires cooperation between organisations under a spirit of collaboration.

4. Fraud and corruption are ever changing

Fraud, and counter fraud practices, evolve very quickly and organisations must be agile and change their approach to deal with these evolutions.

5. Prevention is the most effective way to address fraud and corruption

Preventing fraud through effective counter fraud practices reduces the loss and reputational damage. It also requires less resources than an approach focused on detection and recovery.

Foreword



Mark Cheeseman

Deputy Director Public Sector Fraud,
UK Cabinet Office

In times of emergency or disaster recovery situations, it is important that government can get funding to where it is needed as quickly as possible. This includes providing support and services to those in need and rebuilding communities and infrastructure. Fraud can undermine these efforts if it is not controlled.

Sadly, the provision of emergency relief and services has an inherently high risk of fraud, and is a prime target for those seeking to make gain at the expense of others. There are numerous examples from across the world of people taking advantage at times of need.

Those leading the creation and administration of this support should be aware of the threat posed by fraud and be able to make conscious decisions on which risks are to be tolerated. The only way to make an effective decision on what tolerance there may be for fraud is to understand how the emergency management situation may be defrauded.

The members of the IPSFF recognise the importance of effective emergency management and the sad reality is that fraud is often an issue in these circumstances. Through providing insight from our leading practises on fraud control in emergency management, we hope to empower public bodies to better manage fraud in emergency contexts and, as a result, enable essential emergency management to be more effective.

In these environments, the largest failure would be to not get support to those who need it. It is not a failure for some fraud to happen – a certain level of fraud is inevitable and likely unpreventable due to the time-critical nature of delivery. This loss will have to be accepted.

What would be a failure is for fraud to happen in an uncontrolled manner, with the responsible leaders unaware. When fraud happens in an uncontrolled manner, it can quickly become endemic. This in turn can have significant impacts: increasing the cost of emergency management and reducing the resources available to government to manage the issue, leading to further suffering for disaster victims. It can also erode the good will of the community and undermine confidence in the government's response.

To stop this from happening, those leading responses should have resources in place to understand how fraud could happen, and take proportional action to look for it in the system.

This guidance is designed to help those leading and working on the administration of emergency management situations to understand the practical way to deal with fraud and reduce risk. It is designed for those in the public sector. However, it is equally relevant to those in other sectors.

In this guidance, the term fraud is used to cover economic crime more generally (i.e. individuals or groups being dishonest to make gain). This can include loss as a result of corruption, where corruption leads to fraud.

The Principles of Fraud Control in Emergency Management

The following are the principles of effectively controlling the levels of fraud in emergency management contexts.



Accept that there is an inherently high risk of fraud, and it is very likely to happen.



Integrate fraud control resources (personnel) into the policy and process design to **build awareness of fraud risks**



The business and fraud control should work together to **implement low friction counter-measures** to prevent fraud risk where possible



Carry out **targeted post-event assurance** to look for fraud, ensuring access to fraud investigation resource



Be **mindful of the shift** from emergency payments **into longer term services** and revisit the control framework – especially where large sums are invested

In doing all of this we must be mindful of the fundamental purpose of the emergency context – **getting payments and services to those in need is the priority.**

What is Emergency Management?

Emergency management is the organisation and management of the resources and responsibilities for dealing with all humanitarian aspects of emergencies (preparedness, response, mitigation and recovery). The aim is to reduce the harmful effects of all hazards, including disasters. In some environments this is can be called disaster or crisis management.

In recent years there have been a number of high profile emergency management responses following crises. These can be after natural disasters, such as floods, hurricanes and fires, or after man-made disasters, following events such as war or terrorist attacks.

Commentary indicates that the frequency of these instances seems to be increasing, and as such, the Public sector is increasingly drawing on emergency management as a discipline. At the same time, the effectiveness of government and humanitarian organisation (both individually and together) responses increases. Effectively managing fraud and corruption in these environments is an important part of increasing the effectiveness of emergency management, and the confidence in government and humanitarian organisations in the delivery of it.

This guidance focuses on the time-critical aspects of emergency management (preparedness, response, mitigation and recovery) rather than the longer-term efforts to manage potential emergencies.

The principles detailed in this guidance can also be applied to any other area where government, or any organisation, needs to move to implement services quickly due to the circumstances they are in. For instance, when the United Kingdom was preparing to leave the European Union and time critical action was needed to prepare effectively, these principles were relevant.

Why does Emergency Management have an inherently high risk of fraud and corruption?

In times of crisis it is important that government can get public money to where it is needed quickly and efficiently. Where there are individuals, communities or services in need of urgent funding, services or supplies, the priority must be to ensure that it reaches them to enable the crisis to be managed and those impacted to be supported.

Crises can bring communities together and bring the best out in people, giving their time and money to support those in need. However, sadly crises also attract those with more negative motives.

There are numerous examples of where fraudsters use emergency situations to make gain, either through receiving services that they are not entitled to, or through acting fraudulently in the delivery of services to support affected communities. There can also be significant fraud from those purporting to help affected communities where they are not. Examples of emergency management fraud are included in **Annex A**.

In emergency situations, policies, systems and processes have to be put in place rapidly. This limits the time that is available for reflection on what the criteria are for payments to be made or services to be delivered. It also limits the time for processes to be clearly defined, systematically recorded, and analysed.

Inevitably, emergency payments have to be made quickly. This means the appetite for up-front controls to check eligibility for a payment (which may delay those payments) is low.

Often, those in emergency situations have less evidence of their circumstances and how they meet the criteria for payments or services. As such, checks are less easy to perform at the pace that is necessary, and sometimes the usual checks cannot be done. For example, an individual whose property has been damaged or destroyed may have lost the documents that they would use to prove their identity.

As a result of the above factors, the threat and risk of vulnerabilities to fraud are inherently much higher in emergency management. This should be acknowledged by the business, those leading the administration of emergency management, and by those assisting in fraud control. There should also be an acceptance that the priority is to get funding to affected communities and services and this will inherently mean a high likelihood of fraud in the system.

It is worth noting that the nature of the emergency management situation can have a significant impact on the types of fraud that arise and the impacts of these frauds. For instance, in a crisis involving fire, debris may be difficult to dispose of – requiring complex processes. In these processes, corners may be cut, which can have financial and public health impacts. Also, where a disaster has an impact on property it can be easier to mislead in some circumstances (such as storms) in comparison to others (such as floods and fires). Those working in emergency management situations should be mindful of the unique opportunities for fraudsters that may be relevant to the situation they are in.



Why should we care about fraud in Emergency Management?

When the priority in emergency management situations is to provide support and services to individuals, communities and areas in need as swiftly as possible, it could be asked why fraud and corruption should be considered at all.

Financial Impacts

Where fraud and corruption happen, there are many impacts. Most obviously, there is a financial impact; redirecting funds away from activity that would support the emergency and the communities. This can increase the cost of emergency management, and lead to less support and services going to those affected by the disaster or crisis.

Fraud in the rebuilding process following any disaster can also increase the cost of rebuilding and make it take longer – having a knock-on impact on the communities involved. emergency management consumes significant public sector funding. For example, the government of the United Kingdom's response to the Grenfell Tower disaster cost around £250m, and the United States response to the impact of Hurricane Katrina cost around \$110bn.

Human Impacts

There can also be a human cost. Fraud and corruption can lead to an increased level of emotional and psychological impact on the victims. Fraud in emergency management can be against the funding and services allocated or created to deal with the situation. However, fraud can also be against

communities or victims themselves - for instance, through fake fund-raisers. Where the public sector is responsible for leading the emergency management, there is an expectation that the government will play a role in controlling this broader fraud.

Public Trust

Fraud and corruption undermine the public's trust in government. In emergency management situations, trust between government and the community is important as it means communication and action can happen effectively and efficiently. At the mildest, a breakdown in trust can lead to a reduced confidence in the government and those responsible for leading the response. At the most extreme, it could lead to destabilisation and a resulting intensification of the emergency situation.

While fraud cannot be eradicated from emergency management it can be controlled and limited, increasing the community's confidence in the response and maximising the funding that goes where it is needed. Uncontrolled fraud and corruption can become endemic. A high level of fraud in an emergency management programme can completely undermine the community's perception of the effectiveness of the response.

Accept an inherently high risk of fraud

Integrate fraud control resources and build awareness of fraud risks

Implement low friction counter-measures

Carry out targeted post-event assurance

Be mindful of the shift into more longer term services



Accept that there is an inherently high risk of fraud, and it is very likely to happen.

Page ten details why emergency management situations are at an inherently high risk of fraud. **Annex A** contains some examples of fraud and corruption in emergency management.

It is important that those working to develop responses accept that there is a high risk of fraud and that it is necessary to tolerate some degree of fraud within these payments and services.

The failure is not in fraud happening. It is in not having arrangements in place to understand how it could happen, and then looking for it in the system. Fraud is a hidden crime and is best found through conscious detection activity.

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Integrate fraud control resources (personnel) into the policy and process design to build awareness of fraud risks

When policy and delivery areas are developing emergency management policies and processes, there should be skilled and experienced fraud resources (personnel) associated or embedded to analyse the policies and processes as they are developed. Their role is to identify how the system could be defrauded (by carrying out a fraud risk assessment), to record this, and to communicate it to the key responsible leads. It should be part of the role of the leader of the emergency management activity to ensure effective fraud control resource is identified and embedded.

Policies and processes can often shift quickly in these circumstances and the teams developing them may not have the capacity to actively record fraud risks as they evolve. This is why it is an advantage to embed the resource.

The integrated fraud resource should ideally be fraud control resource (as opposed to fraud investigation resource). Fraud control resources are skilled and experienced at understanding and assessing fraud risk and developing effective countermeasures. These skills may be found in a single person, or there may be separate individuals with particular skills and experience in different types of risk or counter fraud measures. While audit, legal and finance professionals can make effective counter fraud resources, they are not usually trained in these disciplines.

This can be a passive role, that observe the policy and process development meetings, or a more active role, which facilitates an understanding of the fraud risks with the policy and delivery leads and teams. The approach taken is dependent on how the team is operating and the best role the fraud control resource can serve.

The resource should build a fraud risk assessment, which will detail how the policies and processes could be defrauded. For more information on what an effective fraud risk assessment should look like, refer to **Annex B**.

Without a fraud risk assessment, those responsible for emergency management will have no awareness of how the response could suffer from fraud or corruption. They will not be able to implement effective counter fraud measures or build an awareness in the system of fraud. As such, the overall risk and likelihood of fraud and corruption would be much higher.

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The business and fraud control should work together to **implement low friction counter-measures** to prevent fraud risk where possible

Once they understand some of the risks of fraud and corruption, the fraud control resources (personnel) should actively support the policy and delivery teams by suggesting key countermeasures that could be used to reduce some of the most significant risks.

In an emergency management environment, it is important that these counter-measures are low friction, so they do not delay any urgent payments or services. Examples of potential counter-measures are included in **Annex C**. The ideal response is to include some, low friction, up front controls that significantly reduce fraud risk without delaying payments or services.

The most effective way of implementing counter-measures at pace is to use existing processes and delivery models. However, this may not always be possible. Modelling policies and criteria for the delivery of support or services on things that are already established and tested can reduce the fraud risk, or at the least enable the risks to be more efficiently and easily understood.

Using established providers, where possible, can often be a lower risk option than using new, unestablished and untested providers, on which the government has less information. However, it should be remembered that it is individuals that commit fraud - not organisations. It is not possible to eliminate the risk of fraud using established and 'trusted' providers.

As some of the usual up front, preventative controls (such as document or evidence checks) may be difficult to implement in emergency management situations, particular consideration should be given to what detective controls can be introduced to make the fraud or corruption that does occur more apparent.

Where it is not feasible to implement controls to mitigate established vulnerabilities (either due to the urgent payments/services needed or the investment needed to establish the control) the fraud control resource should be active in recording the risks that result so they can be considered later.

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Carry out **targeted post-event assurance** to look for fraud, ensuring access to fraud investigation resource

The extent to which up front, preventative, counter-measures can be implemented will be limited. As such, it is important that post event activity is undertaken (in as timely a fashion as possible) to establish whether the fraud risks established and understood came to pass. Using the fraud risk assessment created during policy and process design, the business should carry out post-event assurance work to check for instances of fraud.

It is important, during planning, that resources are agreed and put aside to deliver this. Post-event assurance can be done on a variety of scales. It could be the allocation of time from an audit plan, expanded or reprioritised activity in an already established resource (for instance the Inspector General's departments in the United States), or the investment in new, capable compliance resources. Thought should be given to the appropriate level of post event assurance. It should be remembered that any post-event assurance activity looking for fraud is better than none. Consideration should be given to cost of post-event assurance in up front scoping of the emergency response.

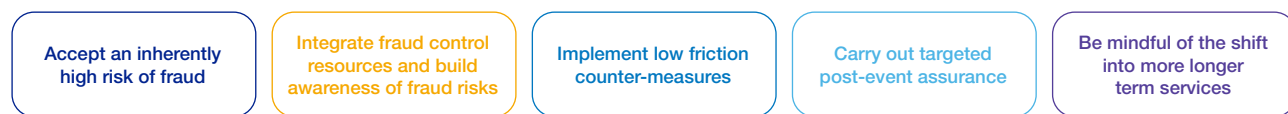
It is possible to put in place larger structures that can be relied on by a number of emergency management situations. In the United States, in 2005, the government created the National Centre for Disaster Fraud to improve the detection, prevention, investigation and prosecution of fraud

associated with disasters. It also acts as an advocate for the victims and the impact that fraud has on them.

From 2005 to 2019, the NCDF had received over 95,000 complaints relating to disaster fraud. In relation to Hurricane Katrina alone, it prosecuted 1,300 disaster fraud cases.

Post-event assurance consists of considering the fraud risk assessment and reviewing a sample of payments and services, in light of the risks, to see if any instances of fraud can be identified. The focus should be on actively looking for fraud in the system, rather than checking whether controls have been undertaken successfully. This is especially relevant in emergency management situations where controls and counter-measures are likely to be less extensive. Examples of post-event assurance are:

- If the risk is that individuals claim to have different circumstances to their actual ones (for example, being someone else or living somewhere else), the circumstances are checked more thoroughly than they were able to be in the emergency management situation;
- If the risk is that a provider of services makes claims for services they have not delivered or inflates their fees, their claims and activity undertaken are reviewed more thoroughly retrospectively.



In addition to securing or putting aside resource for post-event assurance, it is important that there is, at least, access to fraud investigation resources. These may not be necessary, but if potential fraud is identified they will be.

Fraud investigation is an increasingly complex and technical activity. Investigations into potential fraud or corruption should not be given to generalists, but to trained and experienced fraud investigators.

When announcing emergency payments or services, highlighting that there will be post-event assurance checking can act as a deterrent to would be fraudsters.

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Be **mindful of the shift** from emergency payments **into longer term services** and revisit the control framework – especially where large sums are invested

Emergency management covers both the management of emergency situations and longer term emergency management such as the building of preventative policies and measures and the rebuilding of communities and infrastructures that have been damaged.

The principles in this guidance are especially relevant to the management of an emergency/crisis or strongly time pressured situation. There often comes a point when the initial time-pressured response comes to an end and more systematic investment starts for longer term services and support (for example, moving into the rebuilding phase).

If this is led by the same organisation or team that led the emergency response, there is a risk that the short term processes and culture built by the team developing the policies and processes can last longer than is necessary for dealing with the situation they are managing. This can unnecessarily increase the risk of fraud and corruption in these less time pressured emergency management situations.

Those leading emergency management should aim to be aware of this shift and the opportunity to revisit the fraud risks and fraud controls.

It is essential that fraud risk is reconsidered during this period of transition. If the low-friction preventative fraud countermeasures that were appropriate during the initial response are maintained, fraudsters are likely to take advantage of these, which could be prevented.

Fraud and the Emergency Management Cycle

Emergency management is not a one off event. The discipline covers the broader spectrum of preparedness, response, mitigation and recovery. Often, government has to react to a disaster or a crisis quickly. However, the government will have an overall emergency management/civil contingencies system, which includes preparedness for crises and mitigations to reduce their likelihood or impact.

Whilst this guidance focuses on the time critical aspects of emergency management, the threats and risks of fraud should be considered throughout the whole lifecycle of broader emergency management.

Preparedness

Part of emergency management is, before emergencies occur, considering what places or circumstances are at risk of emergency and what mitigations are in place to deal with any emergencies effectively and reduce their impact. As part of this activity the risk of fraud should be significantly reduced by activities such as vetting suppliers and creating preferred supplier lists in key areas where there is a risk of an emergency management situation. By considering the risk of fraud in these, less time critical, environments more effective controls and counter-measures can be established, which can then be used.

Lessons Learned

In addition, once any, time critical, emergency management situation has been concluded organisations, and government as a whole, should take the opportunity to consider any lessons learned on fraud and how it was controlled. This can then be built into future emergency management. The post event assurance (principle 4) undertaken is a key tool for this process, providing the evidence of where the policies, processes and services have worked as intended and where they have been taken advantage of.

Departure from Established Controls

Over time, as emergency management processes and policies become more and more proactive and established, it may be that the conversation changes from what controls should be included to what established controls may need to be removed to ensure essential services and support gets to those in need. In this case, overall emergency management processes could have 'minimum standards' for controls (built through experience and reflection as part of the wider emergency management practice). Effectively, organisations would be moving away from the minimum standard to expedite the response. In these circumstances, the principles still hold. The fraud resource should be understanding the increase in fraud risk that result from the departure from any 'minimum standard' as part of their wider analysis of fraud risk.



Annex A

Annex A – Examples of Fraud in Emergency Management

The following annex provides some examples of the types of fraud that can happen around emergency management.

A Mississippi man submitted a **fraudulent claim to BP's Gulf Coast Claims Facility for lost earnings and profits**, which he claimed **were incurred as a result of the oil spill which led to loss of employment**. An investigation revealed that the documents and claims he submitted were fraudulent, the named businesses did not exist, and he never worked at any such company. As a result of the man's fraudulent scheme, a check was mailed to him in the amount of \$23,541.

→ www.justice.gov/usao-sdms/pr/gulfport-man-sentenced-deepwater-horizon-oil-spill-fraud

Shortly after Hurricane Katrina, Scott Benson and Chris Armstrong masqueraded as Salvation Army workers to **con more than 2,500 police officers, firefighters, sheriff's deputies and FBI agents into disclosing personal information**. The men told officers that they were eligible for debit vouchers worth \$5,000 in a program sponsored by media company Viacom. The men were charged with false impersonation and conspiracy to commit identity theft.

→ www.insurancejournal.com/news/southcentral/2005/09/22/59924.htm

A South Florida man collected \$23,244 in Federal emergency management Agency aid after Hurricane Frances in 2004 by **claiming that the boat on which he lived was damaged**. His primary residence was actually an apartment. He was among 26 other South Florida residents to have been charged with filing false Hurricane Frances claims.

→ www.fraud-magazine.com/article.aspx?id=4294967697

A Federal emergency management Agency (FEMA) inspector was arrested on charges of accepting kickbacks for approving false hurricane damage claims.

→ www.acfe.com/article.aspx?id=429496769

In February 2008, a federal grand jury in the Southern District of Texas indicted a man on two counts of wire fraud relating to his alleged operation of a fraudulent investment scheme. Beginning in 2006, the defendant allegedly falsely told investors he was using their money to purchase and refurbish Federal emergency management Agency (FEMA) trailers but failed to ever purchase the trailers and failed to return the investors' money.

→ www.govtech.com/em/disaster/Hurricane-Katrina-Fraud-Task.html

The 1972 earthquake in Managua, Nicaragua, led to large scale government corruption in relief and reconstruction. This contributed to Sandinista rebels capitalising politically and opening a military campaign in 1975.

→ www.odi.org/sites/odi.org.uk/files/odi-assets/publications-opinion-files/8228.pdf

On June 6, 2008, a federal grand jury in the Middle District of Alabama indicted a former FEMA manager for embezzlement of a trailer intended for victims of Hurricanes Katrina and Rita. The indictment alleges that the defendant, while the manager of an emergency housing unit, embezzled a 39-foot Cherokee Travel Trailer and his government vehicle, to which he had access by virtue of his management position. It also charges him with attempting to corruptly influence the ongoing investigation against him in the Middle District of Alabama.

→ www.justice.gov/archive/opa/pr/2008/October/08-crm-877.html

Following disasters, it is possible that damaged assets, such as vehicles, may be purchased as salvage and then restored and transported to a different location. They could then be resold concealing any problems (such as water damage to electronics and computers systems in vehicles as a result of flood damage). These problems may not be visible at first but may cause problems later

→ www.nw3c.org/docs/research/disaster-fraud.pdf

On June 9, 2008, the U.S. District Court for the Southern District of Texas sentenced eight defendants for their roles in a FEMA fraud conspiracy involving more than 70 applications for Katrina and Rita benefits on behalf of residents in area apartment complexes who were not victims of the hurricanes. The leader of the group was sentenced to 33 months in prison and ordered to pay \$92,958 in restitution.

→ www.justice.gov/archive/opa/pr/2008/October/08-crm-877.html

Following the Grenfell Tower fire in 2017 an individual falsely claimed over £95k of government support by fraudulently claiming he was sleeping in Grenfell at the time of the fire.

→ news.met.police.uk/news/man-jailed-for-fraud-in-relation-to-grenfell-tower-fire-388507

During the Australian Bush Fire crisis in 2019/20, several instances were identified where individuals and groups were setting up fake fundraising initiatives for personal gain.

→ www.9news.com.au/national/australia-bushfires-scam-watch/3fa5ad36-58ec-4395-be32-07e4def0e69a



Annex B – Good Practice in Fraud Risk Assessment

The key to dealing with fraud in any situation is through having a fraud risk assessment. A fraud risk assessment details who might defraud a system, how they could do it. It also includes what the likelihood and impact of it coming to pass are. The key fraud risks from the fraud risk assessment should be understood by those responsible for leading the emergency management. The following provides good practice on fraud risk assessment.

Ideally fraud risk assessments should be completed by resources who are experienced in fraud control and management. They should understand fraud, be familiar with a broad variety of fraud types and have a good understanding of how to produce a fraud risk assessment. They should be capable of simplifying the fraud risk assessment and communicating it to key stakeholders.

Fraud risk assessment is a creative process. It involves looking at policies and processes and creatively exploring how someone could commit fraud against it. It is not a process where the business looks to find factors that rationalise why fraud may not happen in their policies or processes. The process of developing a fraud risk assessment, information can be gathered on past frauds against similar policies or processes. However, this information should not be overly depended on, as there are likely to be many more risks than those that can be identified through previously detected fraud.

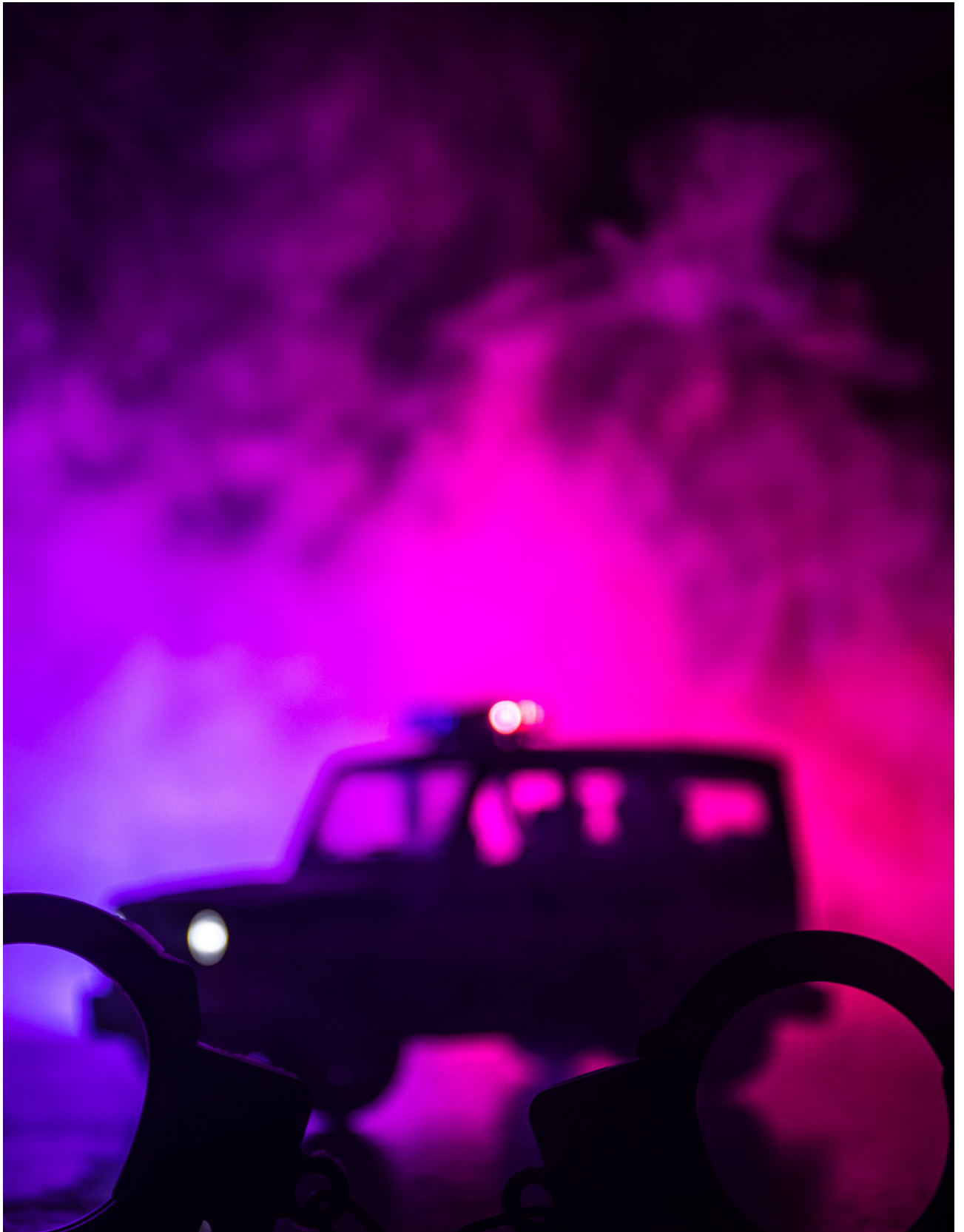
Good fraud risk assessments have specific fraud risks, laid out in the 'Actor, Action, Outcome' formula. The more specific a fraud risk is, the more able the business will be to take effective action. For instance, a fraud risk of 'A member of the public will misdeclare their circumstances to gain support to which they are not entitled' is more difficult to identify effective counter-measures for than 'a member of the public will falsely declare they were living in x location at the time of the emergency to gain support to which they are not entitled'.

Documented fraud risks must be specific and if they happen will lead to fraud. It is not a cause or other factor. For instance, a fraud risk is 'A member of the public will claim that their property was flooded and damaged when it was not, to get access to financial support to which they are not entitled'. 'Uncertainty around processes' or 'lack of audit resources' are not fraud risks. They are factors or drivers that increase the likelihood or fraud coming to pass.

Once fraud risks are established, the fraud risk assessor identifies the counter-measures of controls in place that mitigate them. In doing this, it is important that the weaknesses and limitations of the controls are also established.

Giving consideration to the controls, the fraud risk assessment should establish the residual risk (the risk after the controls are applied). The residual risk should be described in full – stating how the fraud could still happen, rather than defining it as high/medium/low. From this description, the risk should be scored for the likelihood of occurrence, and the impact should it occur. This is usually done on a score of 1-5 for each factor (1 being low, 5 being high). From

these scores, this enables the risks to be prioritised, tolerances set, and consideration given to what risks should be reduced through additional counter-measures. Where new controls or counter-measures are introduced, the risks should be reassessed.



Annex C

Annex C – Examples of effective counter-measures to be considered

Once you have identified where you may be defrauded in an emergency management context, it is important to implement low friction controls where possible.

The controls that are put in place will be specific to the policies and processes that are being operated, as well as the risks that these lead to. For instance, if the emergency management situation is the provision of grants for communities to help rebuild after a natural disaster, the fraud risks will depend on what criteria is set for individuals or groups to be eligible for these grants, and what the grants are allowed to be spent on.

Due to the specific nature of fraud risk, and effective counter-measures, the counter-measures listed in this annex are higher level counter-measures that may reduce the overall level of fraud risk, rather than effectively mitigate the specific fraud risks that the emergency management situation faces.

The most effective way to manage fraud risk remains to understand the detailed risks and having corresponding counter-measures. In emergency management situations the inherent risk of fraud will remain high. However, when working at pace, these high level counter-measures will reduce some of the risks and help to tackle future fraud.

Use existing systems and criteria where possible

In emergency management situations, systems, processes and policies (including the criteria for services and payments to be made appropriately) are created at pace and can carry higher levels of uncertainty and change than standard policies and processes. Those leading the response can also struggle to resource the recording of criteria and processes.

An effective way to mitigate the enhanced risk of fraud that this brings can be to utilise existing systems and criteria (for payments and services where possible). For instance, services to rebuild damaged infrastructure could use existing processes for the build and repair of infrastructure. Alternatively, support of those experiencing hardship as a result of a crisis could be linked to eligibility criteria for other public services.

Work with well-established, tried and tested partners where possible

When engaging with partners to deliver emergency management, there can be limited time to carry out upfront due diligence or fit for purpose checks to the extent that would be expected in other circumstances. This can lead to a higher risk of fraud as the organisation may be working with partners of whom they have very limited assurance.

To a certain extent, this risk can be mitigated by using tried and tested partners who have already been through due diligence regimes. However, this does not remove the risk of fraud, as fraud is committed by individuals, not organisations, and there is still a risk that individuals in the organisation will be motivated to commit fraud, or people will join the organisation and commit fraud.

Make sure payments are processed by limited staff with appropriate oversight

Allowing a large number of staff to process requests increases the risk that someone may deliberately process fraudulent claims, or be coerced into doing so. Limiting access to processing payments to specialised users during disaster response can reduce this risk. In addition, it is prudent to make sure that payments are monitored by someone post event to checking of regularity of payments. This limits the opportunity for an internal staff member to abuse their position, makes staff aware that checks are in place and makes it easier to identify fraud if it happens.

Collect and retain records of payments and services delivered

Fraudsters can take advantage when staff: are not aware of fraud, cannot identify where fraud is happening, miss red flags that it may be happening and do not know what to do when they find fraud. When building policies and processes around emergency management, those managing the response should, wherever possible, retain: records of payments, services delivered, and the evidence provided to demonstrate that services were delivered or individuals were eligible for the services or payments. This will make post event assurance more efficient and effective and may act as a deterrent to those who would commit fraud.

Train staff to identify and report fraud

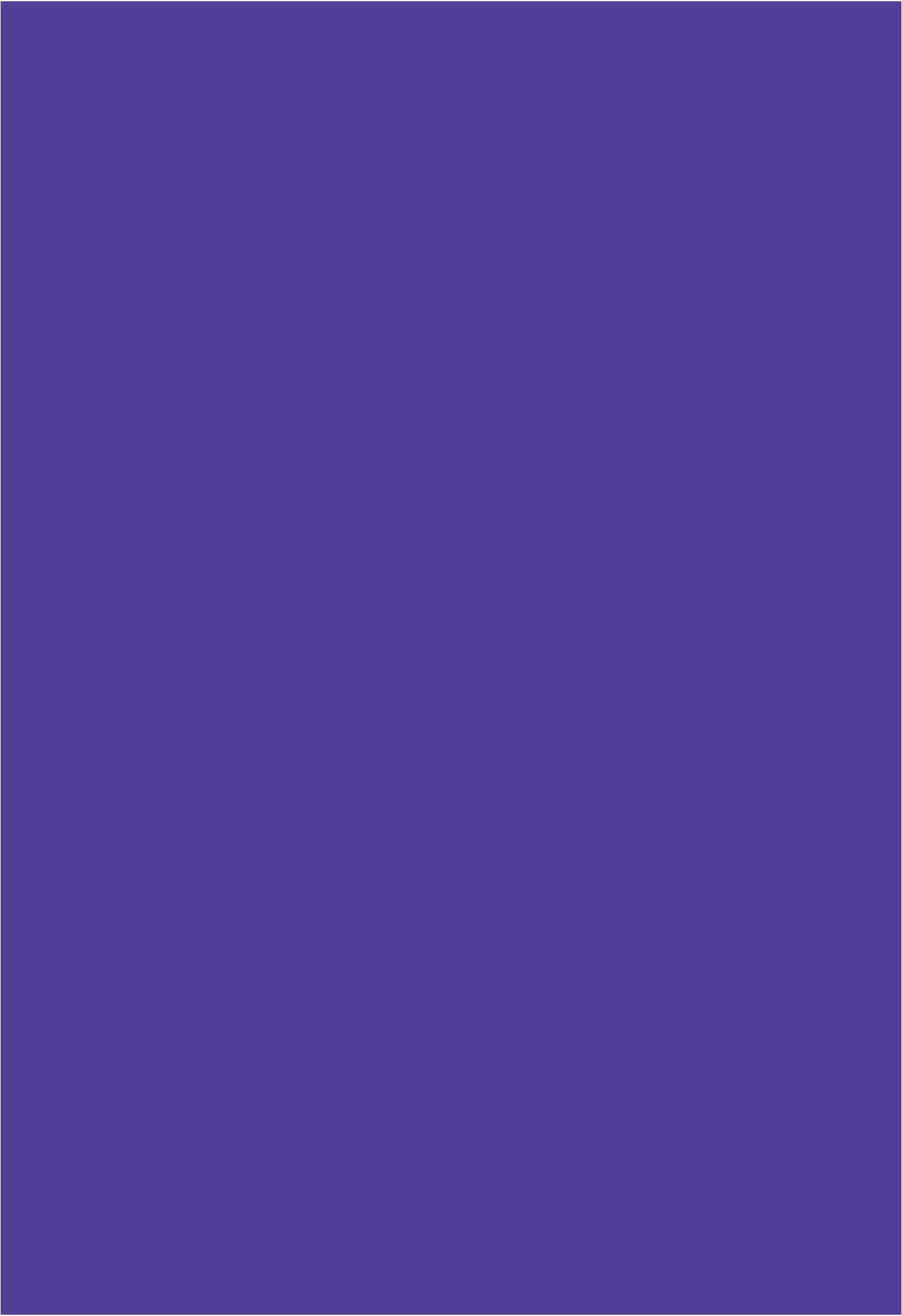
Staff awareness of fraud is a key control. A significant amount of fraud is detected through tip-offs. Fraudsters can take advantage when staff are not aware of fraud, cannot identify where fraud is happening, or miss red flags that it may be and do not know

what to do when they find fraud. It means they are less likely to be detected, and it makes fraud more likely to become endemic. By training staff to be aware of fraud and how to report it and ensuring they receive regular messages on fraud awareness, you can improve the soft controls in the system and increase the likelihood that fraud is deterred and detected.

Clear counter-measures for the detection of fraud

In an emergency management environment, it is important that counter-measures are low friction, so they do not delay urgent payments or services. However, to support effective post-payment assurance activities, it is also important to collect and retain records of the payments made, services provided and documents used in applications or interactions. Without these, the post-event assurance will struggle to investigate further whether the original decisions were correct.

Collecting evidence can also act as a deterrent to fraudsters. For example, if the emergency support is for suppliers to provide advice to businesses in affected communities, and suppliers are required to produce evidence that the advice was given, this is likely to deter some fraudsters (those who would pretend to give advice where they have not) from committing fraud.





MEETING	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership
DATE	30 June 2020
PREPARED BY	Roxann Davies, Corporate Services
PRESENTED BY	Roxann Davies, Corporate Services
RESPONSIBLE HEAD OF SERVICE	Andy Butler, Director of Finance and Corporate Services
TITLE OF REPORT	Review of Shared Services Partnership Committee Standing Orders - June 2020
PURPOSE The purpose of this paper is to provide the Audit Committee with the latest updated version of the Shared Services Partnership Committee (SSPC) Standing Orders, following review to ensure they remained relevant and fit for purpose following recent developments, which have been summarised in the body of this report, for information, as endorsed by the SSPC at the meeting on 21 May 2020 and approved at Velindre Trust Board on 4 June 2020.	

Review of Shared Services Partnership Committee Standing Orders

1. INTRODUCTION

To ensure effective, robust and up to date governance arrangements are in place for the SSPC, the SOs are reviewed on an annual basis and were last updated and approved by the SSPC in March 2019. Amendments have been made to the document since its last publication date and a summary of the amendments as endorsed by the SSPC at the meeting on 21 May 2020 and approved at Velindre Trust Board on 4 June 2020, are set out at **Appendix 1**. The fully updated document is included at **Appendix 2**, for Committee's information. In accordance with our local environmental sustainability commitments, once approved, A5 bounded hard copies will be provided upon request only.

2. GOVERNANCE AND ASSURANCE

Annual revision of the document is a key element of the corporate governance arrangements of the SSPC and provides assurance that the SOs are compliant with Welsh Government directives and Model Standing Orders,

up to date with emerging legislation and regulatory guidance and ensures consistency in managing the business of Committee.

Section 10.0.1 of the SSPC SOs state:

"These Shared Services SOs shall be reviewed annually by the SSPC, which shall report any proposed amendments to the Velindre Board for consideration. The requirement for review extends to all documents having the effect as if incorporated in Shared Services SOs, including the Equality Impact Assessment."

Section 9.0.3 of Welsh Government's Model Standing Orders for NHS bodies states:

"Assurances in respect of the Shared Services shall primarily be achieved by the reports of the Managing Director of Shared Services to the Shared Services Partnership Committee, and reported back by the Chief Executive (or their nominated representative). Where appropriate, and by exception, the Board may seek assurances direct from the Managing Director of Shared Services. The Director of Shared Services and the Shared Services Partnership Committee shall be under an obligation to comply with any internal or external audit functions being undertaken by or on behalf of the HB."

Appendix 1 – Summary of Amendments to SSPC SOs (June 2020)

Page(s)	Amendment
Various	General housekeeping for consistency, to include formatting, page number amendments, as appropriate. Further, to include references to updated status of Velindre University NHS Trust, references to Health Education Improvement Wales (HEIW) as a Special Health Authority, references to Cwm Taf Morgannwg University Health Board and updating of job titles, to reflect current arrangements within NWSSP, throughout.
62-64	Minor amendments to the Operational Responsibility for Directors and Officers, to bring this in line with current working arrangements, for the categories of General, Chair's Action on Urgent Matters to state Board Secretary Governance Support and Working In Partnership to state Deputy Director of Finance and Corporate Services; Amendment to high level delegation for approval of clinical negligence and personal injury claims to the NWSSP Managing Director and/or Director of Finance and Corporate Services.
70-74	<p>To include amendments to Schemes of Budgetary Delegation, such as removal of reference to secure printing and franking machine contracts from Primary Care Services and the removal of delegation limits set out historically for Workforce Education Development Services' (WEDS) Education and Training Contracts which have transferred to HEIW.</p> <p>Further, we propose the introduction of a delegated limit for All Wales Contracts whereby NWSSP is required to incur expenditure on behalf of NHS Wales. Similar arrangements exist NHS Wales Informatics Service (NWIS) for All Wales Contracts, who are also hosted organisation under Velindre University NHS Trust (Page 70).</p> <p>Capital expenditure limit increase proposed for NWSSP Managing Director and/or Chair to £1m, NWSSP Managing Director to £500k and Director of Finance and Corporate Services of £100k. (Page 70).</p> <p>Increased limit for intra-NHS invoices and payments (included but not limited to pharmacy rebates, NWSSP distribution, etc), to £750k for the NWSSP Managing Director and Director of Finance and Corporate Services (Page 71).</p>

	<p>To include amendments to job titles for Deputy Director and Assistant Director of Finance and Corporate Services, Director of Legal and Risk Services and Welsh Risk Pool, Head of Safety and Learning, to reflect current arrangements; removal of explicit column to reference to Powys Teaching Health Board explicitly, as these and Former Health Authority Claims are now dealt with by Legal and Risk Services (page 72).</p> <p>Amendments to Procurement Services delegated limits, to state IP5, Newport in place of Cwmbran Stores, following relocation in October 2019 (Page 73).</p> <p>Sets out the agreed NWSSP Scheme of Delegation for COVID-19 and pandemic expenditure, which was approved at the Velindre University NHS Trust Board meeting of 18 March 2020 and 30 March 2020. It was initially agreed to increase the delegated authorisation limits for the Chair and Managing Director for COVID 19 expenditure to £2M. This was subsequently increased to £5M from 30 March 2020. However, contracts and orders for COVID expenditure in excess of £5M will still require approval of the Velindre Trust Board, which for expedience may need to be through the existing mechanism of Chair's action. It was agreed that these increased limits for COVID expenditure would be reviewed on 30 June 2020.</p> <p>The introduction of a Scheme of Delegation for the Existing Liabilities Scheme Limits and arrangements with Medical and Dental Defence Union of Scotland, as set out in the letter dated 12 May 2020, sent from Mr Steve Elliott, Deputy Director of Finance at Welsh Government, to Mr Neil Frow, Managing Director of NWSSP, which confirms their acceptance of the proposed Scheme of Delegation from 1 July 2020, when oversight of the Existing Liability Scheme transfers to NWSSP, noting that any value of damages decisions greater than £1m will require written Welsh Government approval (Page 74).</p>
76-99	<p>To include updated Terms of Reference for Welsh Risk Pool Committee (Pages 76-82) NWSSP Audit Committee (Pages 83-93) and Evidence Based Procurement Board (EBPB) (Pages 94-99), to ensure they reflect current working arrangements in place for the Committees and Advisory Board.</p>

**STANDING ORDERS FOR THE OPERATION OF THE SHARED SERVICES
PARTNERSHIP COMMITTEE**

**This Annexe forms part of, and shall have effect as if incorporated in the
Velindre University NHS Trust Standing Orders**

Standing Orders

Reservation and Delegation of Powers

For the

Shared Services Partnership Committee

Originally Introduced June 2015

(updated May 2020)

Foreword

These Model Standing Orders are issued by Welsh Ministers to Local Health Boards using powers of direction provided in section 12(3) of the National Health Services (Wales) Act 2006. Velindre University NHS Trust (Velindre) must agree Standing Orders (SOs) for the regulation of the Shared Services Partnership Committee's (the SSPC) proceedings and business. These SSPC SOs form an Annexe to Velindre's own SOs, and have effect as if incorporated within them. They are designed to translate the statutory requirements set out in the Velindre University NHS Trust Shared Services (Wales) Regulations 2012 (2012/1261

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(W.156)) and Velindre's Standing Order 3 into day to day operating practice. Together with the adoption of a scheme of decisions reserved to the SSPC; a scheme of delegation to NHS Wales Shared Services Partnership officers and others; and in conjunction with Velindre University NHS Trust Standing Financial Instructions (SFIs), they provide the regulatory framework for the business conduct of the SSPC.

These documents, together with the NWSSP Memorandum of Co-operation dated **[June 2012]** made between the seven Health Boards and three Trusts and Special Health Authority within NHS Wales, that defines the obligations of the eleven NHS bodies (the Partners) to participate in the SSPC and to take collective responsibility for the delivery of the services, a Hosting Agreement dated **[June 2012]** between the Partners that provides for the terms on which Velindre will host the NHS Wales Shared Services Partnership (NWSSP) and the Interface Agreement between the Chief Executive of Velindre (as the Accountable Officer for the organisation) and the Managing Director of NWSSP (as the Accountable Officer for NWSSP) dated **[June 2012]** that defines the respective roles of the two Accountable Officers, form the basis upon which the SSPC governance and accountability framework is developed. Together with the adoption of a Standards of Behaviour Framework, this is designed to ensure the achievement of the standards of good governance set for the NHS in Wales.

All SSPC members, NWSSP staff and Velindre staff must be made aware of these Standing Orders and, where appropriate, should be familiar with their detailed content. The Head of Finance and Business Improvement, NWSSP (acting Board Secretary for the SSPC) will be able to provide further advice and guidance on any aspect of the SOs or the wider governance arrangements for the SSPC. Further information on governance in the NHS in Wales may be accessed at: <http://www.wales.nhs.uk/governance-emanual/standing-orders>

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Section: A – Introduction

Statutory Framework

- i) Velindre University National Health Service Trust (Velindre) is a statutory body that came into existence on 1st December 1993 under the **Velindre National Health Service Trust (Establishment) Order 1993 (1993/2838)** (the Establishment Order).
- ii) The Velindre University NHS Trust Shared Services Partnership Committee (to be known as the SSPC for operational purposes) was established under the **Velindre National Health Service Trust Shared Services Committee (Wales) Regulations 2012 (2012/1261 (W.156))** (the Shared Services Regulations). The Shared Services Regulations define Shared Services at regulation 2 and the functions of the SSPC at regulation 4. The SSPC functions are subject to variations to those functions agreed from time to time by the SSPC. The SSPC is hosted by Velindre on behalf of each of the seven Health Boards, three Trusts and Special Health Authority within NHS Wales (the Partners).
- iii) The principal place of business of the SSPC is:

NHS Wales Shared Services Partnership
4-5 Charnwood Court
Heol Billingsley
Parc Nantgarw
Cardiff
CF15 7QZ
- iv) All business shall be conducted in the name of the NHS Wales Shared Services Partnership on behalf of the Partners.
- v) Velindre is a corporate body and its functions must be carried out in accordance with its statutory powers and duties. Velindre's statutory powers and duties are mainly contained in the **NHS (Wales) Act 2006 (c.42)** which is the principal legislation relating to the NHS in Wales. Whilst the **NHS Act 2006 (c.41)** applies equivalent legislation to the NHS in England, it also contains some legislation that applies to both England and Wales. The NHS (Wales) Act 2006 and the NHS Act 2006 are a consolidation of the NHS Act 1977 and other health legislation, which has now been repealed. The NHS (Wales) Act 2006 contains various powers of the Welsh Ministers to make subordinate legislation and details how NHS Trusts are governed and their functions.
- vi) **The National Health Service Trusts (Membership and Procedure) Regulations 1990 (1990/2024)**, as amended (the Membership

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Regulations) set out the membership and procedural arrangements of the Trust.

- vii) Sections 18 and 19 of Annexe 3 to the NHS (Wales) Act 2006 provide for Welsh Ministers to confer functions on NHS Trusts and to give Directions about how they exercise those functions. Trusts must act in accordance with those Directions. Velindre's statutory functions are set out in its Establishment Order but many functions are also contained in other legislation such as the NHS (Wales) Act 2006.
- viii) However, in some cases, the relevant function may be contained in other legislation. In exercising its powers, Velindre must be clear about the statutory basis for exercising such powers.
- ix) Under powers in paragraph 4(1)(f) of Annexe 3 to the NHS (Wales) Act 2006 the Minister has made the Shared Services Regulations which set out the constitution and membership arrangements of the Shared Services Partnership Committee. Certain provisions of the Membership Regulations will also apply to the operations of the SSPC, as appropriate.
- x) In addition to Directions, the Welsh Ministers may from time to time issue guidance relating to the activities of the SSPC, which the Partners must take into account when exercising any function.
- xi) Velindre shall issue an indemnity to the NWSSP Chair, on behalf of the Partners.

NHS Framework

- xii) In addition to the statutory requirements set out above, the SSPC, on behalf of each of the Partners, must carry out all its business in a manner that enables it to contribute fully to the achievement of the Minister's vision for the NHS in Wales and its standards for public service delivery. The governance standards set for the NHS in Wales are based upon the Assembly's Citizen Centred Governance Principles. These principles provide the framework for good governance and embody the values and standards of behaviour that is expected at all levels of the service, locally and nationally.
- xiii) Adoption of the principles will better equip the SSPC to take a balanced, holistic view of its work and its capacity to deliver high quality, safe healthcare services on behalf of all citizens in Wales within the NHS framework set nationally.
- xiv) The overarching NHS governance and accountability framework within which the SSPC must work incorporates Velindre's SOs; Annexes of

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Powers reserved for the Board and Delegation to others and SFIs, together with a range of other frameworks designed to cover specific aspects. These include the NHS Values and Standards of Behaviour Framework; the *‘Doing Well, Doing Better: Standards for Health Services in Wales’* and *‘a Healthier Wales’*, the NHS Risk and Assurance Framework, and the NHS planning and performance management systems.

- xv) The Assembly, reflecting its constitutional obligations, has stated that sustainable development should be the central organising principle for the public sector and a core objective for the restructured NHS in all it does.
- xvi) Full, up to date details of the other requirements that fall within the NHS framework – as well as further information on the Welsh Government’s Citizen Centred Governance principles - are provided on the NHS Wales Governance e-manual which can be accessed at:
<http://www.wales.nhs.uk/governance-emanual/standing-orders>

Directions or guidance on specific aspects of Trusts’ business are also issued in hard copy, usually under cover of a Ministerial letter.

Shared Services Partnership Committee Framework

- xvii) The specific governance and accountability arrangements established for the SSPC are set out within the following documents (which is not an exhaustive list):
 - these SSPC SOs and Annexe 1: Scheme of Powers reserved for the SSPC and Delegation to others;
 - the Velindre University NHS Trust SFIs;
 - a Memorandum of Co-operation that defines the obligations of the Partners to participate in the SSPC and to take collective responsibility for the delivery of the services defining the respective roles of the Partners;
 - a Hosting Agreement between the Partners that provides for the terms on which Velindre will host NWSSP;
 - an Interface Agreement between the Chief Executive of Velindre (as the Accountable Officer for the organisation) and the Managing Director of Shared Services (as the Accountable Officer for NWSSP) that defines the respective roles of the two Accountable Officers; and
 - an Accountability Agreement between the Chair of the SSPC and the Managing Director of Shared Services (as the Accountable Officer for NWSSP).
- xviii) Annexe 2 to these SOs provides details of the key documents that, together with these SOs, make up the SSPC’s governance and accountability framework. These documents must be read in conjunction

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with these SSPC SOs.

- xix) The SSPC may from time to time, subject to the prior approval of Velindre's Board, agree operating procedures which apply to SSPC members and/or members of NWSSP staff and others. The decisions to approve these operating procedures will be recorded in an appropriate SSPC minute and, where appropriate, will also be considered to be an integral part of these SSPC SOs and SFIs. Details of the SSPC's key operating procedures are also included in Annexe 2 of these SOs.

Applying Shared Services Standing Orders

- xx) These SSPC SOs (together with the Velindre University NHS Trust SFIs and other documents making up the governance and accountability framework) will, as far as they are applicable, also apply to meetings of any Sub-Committees established by the SSPC, including any Advisory Groups. These SSPC SOs may be amended or adapted for the Sub-Committees or Advisory Groups as appropriate, with the approval of the SSPC. Further details on Sub-Committees and Advisory Groups may be found in Annexes 3 and 4 of these NWSSP, respectively.
- xxi) Full details of any non-compliance with these SSPC SOs, including an explanation of the reasons and circumstances must be reported in the first instance to the Head of Finance and Business Improvement, who will ask the Velindre Audit Committee to formally consider the matter and make proposals to the SSPC on any action to be taken. All SSPC members and SSPC officers have a duty to report any non-compliance to the Head of Finance and Business Improvement as soon as they are aware of any circumstance that has not previously been reported. **Ultimately, failure to comply with SSPC SOs is a disciplinary matter.**

Variation and amendment of SSPC Standing Orders

- xxii) Although SOs are subject to regular, annual review there may, exceptionally, be an occasion where the SSPC determines that it is necessary to vary or amend the SOs during the year. In these circumstances, the Chair of the SSPC, advised by the Head of Finance and Business Improvement, shall submit a formal report to the Velindre Trust Board, setting out the nature and rationale for the proposed variation or amendment. Such a decision may only be made if:
- Each of the SSPC members are in favour of the amendment; or
 - In the event that agreement cannot be reached, the Velindre Trust Board determine that the amendment should be approved.

Interpretation

- xxiii) During any SSPC meeting where there is doubt as to the applicability or interpretation of the SSPC SOs, the Chair of the SSPC shall have the final say, provided that their decision does not conflict with rights, liabilities or duties as prescribed by law. In doing so, the Chair should take appropriate advice from the Board Secretary support function.
- xxiv) The terms and provisions contained within these SOs aim to reflect those covered within all applicable health legislation. The legislation takes precedence over these SSPC SOs, when interpreting any term or provision covered by legislation.

Relationship with Velindre University NHS Trust Standing Orders

- xxv) These SSPC SOs form an Annexe to Velindre's own SOs, and shall have effect as if incorporated within them.

The Role of the Board Secretary Support Function

- xxvi) The role of the Board Secretary support function is crucial to the ongoing development and maintenance of a strong governance framework within the SSPC, and is a key source of advice and support to the Chair and SSPC members. Independent of the SSPC, the Board Secretary support function will act as the guardian of good governance within the SSPC and shall ensure that the functions outlined below are delivered:
 - providing advice to the SSPC as a whole and to individual Committee members on all aspects of governance;
 - facilitating the effective conduct of SSPC business through meetings of the SSPC, its Sub-Committees and Advisory Groups;
 - ensuring that SSPC members have the right information to enable them to make informed decisions and fulfil their responsibilities in accordance with the provisions of these SOs;
 - ensuring that in all its dealings, the SSPC acts fairly, with integrity, and without prejudice or discrimination;
 - contributing to the development of an organisational culture that embodies NHS values and standards of behaviour; and
 - monitoring the SSPC's compliance with the law, Shared Services SOs and the framework set by Velindre and Welsh Ministers.
- xxvii) As advisor to the SSPC, the Board Secretary support function role does not affect the specific responsibilities of SSPC members for governing the Committee's operations. The Board Secretary Support role is directly accountable for the conduct of their role to the Chair of the SSPC and reports to the Managing Director of NWSSP on a regular basis.

Section B – Shared Services Partnership Committee Standing Orders

1. THE SHARED SERVICES PARTNERSHIP COMMITTEE (SSPC)

1.1 Purpose, Role, Responsibilities and Delegated Functions

1.1.1 The SSPC has been established for the purpose of exercising Velindre's functions in relation to NWSSP, including the setting of policy and strategy and the management and provision of Shared Services to Health Boards, Trusts and Special Health Authority in Wales.

1.1.2 The purpose of the SSPC is to:

- set the policy and strategy for NWSSP;
- monitor the delivery of Shared Services, through the Managing Director of NWSSP;
- seek to improve the approach to delivering Shared Services, which are effective, efficient and provide value for money for Partners;
- ensure the efficient and effective leadership direction and control of NWSSP; and
- ensure a strong focus on delivering savings that can be re-invested in direct patient care.

1.1.3 The role of the SSPC is to:

- take into account NHS Wales organisations' plans and objectives when considering the strategy of NWSSP;
- encourage and support the aims and objectives of NWSSP;
- identify synergies between each of the Shared Services and ensure that future strategies incorporate synergistic opportunities;
- foster and encourage partnership working between all key stakeholders and staff;
- oversee the identification and sharing of financial benefits to NHS Wales' organisations on a fair basis that minimises administrative costs and financial transactional arrangements;
- seek to identify potential opportunities for further collaboration across the wider public sector;
- consider implications for Shared Services in relation to any reviews / reports undertaken by internal auditors, external auditors and regulators, including Healthcare Inspectorate Wales; and
- seek assurance, through the Managing Director of NWSSP, on the adequacy and robustness of systems, processes, procedures and risk management, staffing issues and that risks and benefits are shared on an equitable basis in relation to Shared Services.

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1.1.4 The responsibilities of the SSPC are to:

- produce an Integrated Medium Term Plan, including the balanced Medium Term Financial Plan for agreement by the Committee, following the publication of the individual Health Board, Trust and Special Health Authority Integrated Medium Term Plans;
- agree, on an annual basis, Service Improvement Plans (prepared by the Managing Director of NWSSP) for the delivery by services;
- be accountable for the development and agreement of policies and strategies in relation to Shared Services and for monitoring the performance and delivery of agreed targets for Shared Services through the Managing Director of NWSSP;
- take the lead in overseeing the effective and efficient use of the resources of Shared Services;
- benchmark the performance of Shared Services against the best in class;
- consider extended-scope opportunities for Shared Services;
- monitor compliance of best practice within Shared Services with NHS Wales recommended best practice;
- oversee the identification and delivery of “invest to save” opportunities; and
- explore future Shared Services organisational delivery models across the NHS and the broader public sector.
- embed NWSSP’s strategic objectives and priorities through the conduct of its business and in so doing, and transacting its business shall ensure that adequate consideration has been given to the sustainable development principle and in meeting the requirements of the Well-Being of Future Generations (Wales) Act 2015, the Welsh Government Guidance on Ethical Procurement and the Code of Practice on Ethical Employment in Supply Chains.

1.1.5 The SSPC must ensure that all its activities are in exercise of these functions or any other functions that may be conferred on it. Each Health Board, Trust and Special Health Authority, shall be bound by the decisions of the SSPC in the exercise of its roles. In the event that the SSPC is unable to reach unanimous agreement in relation to the funding levels to be provided by each Health Board, Trust and Special Health Authority, then this matter shall be escalated to the Welsh Government for resolution ultimately by Welsh Ministers.

1.1.6 To fulfil its functions, the SSPC shall lead and scrutinise the operations, functions and decision making of the NWSSP Senior Management Team (SMT) undertaken at the direction of the SSPC.

1.1.7 The SSPC shall work with all its Partners and stakeholders in the best

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interests of its population across Wales.

1.2 Membership of the SSPC

1.2.1 The membership of the SSPC shall be 12 voting members, comprising:

- the Chair (appointed by the SSPC in accordance with the Chair Selection Process at Annexe 5 to these SOs);
- the Chief Executives of each of the Health Boards, Trusts and Special Health Authority (or their nominated representatives); and
- the Managing Director of NWSSP, who has been designated as the Accountable Officer for Shared Services.

1.2.2 Vice Chair – The SSPC shall appoint a Vice Chair from one of the Chief Executives (or their nominated representative) SSPC members. A Vice Chair cannot be appointed if the current Chair is employed by the same Partner organisation.

1.2.3 Nominated Representatives – Nominated deputies for Chief Executives should be an Executive Director of the same organisation and will formally contribute to the quorum and have delegated voting rights.

1.2.4 Co-opted Members – The SSPC may also co-opt additional independent 'external' members from outside NHS Wales to provide specialist skills, knowledge and expertise. Co-opted members will not be entitled to vote.

1.2.5 Attendees – The NWSSP Director of Finance and Corporate Services / Deputy Director of Finance and Corporate Services, NWSSP Director of Workforce & Organisational Development (or nominated representative) may attend the SSPC meetings but will not be entitled to vote. Other NWSSP Service Directors / Heads of Service may only attend SSPC meetings, as and when invited.

1.2.6 Use of the Term Independent Member - For the purposes of these SPC SOs, use of the term 'Independent Member' refers to the non-officer members of a Health Board or the independent members of a Trust, or Special Health Authority.

1.3 Member and Staff Responsibilities and Accountability

1.3.1 The SSPC will function as a decision-making body, all voting members being full and equal members and sharing corporate responsibility for all the decisions of the SSPC.

1.3.2 All members must comply with the terms of their appointment to the SSPC. They must equip themselves to fulfil the breadth of their

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responsibilities on the SSPC by participating in relevant personal and organisational development programmes, engaging fully in the activities of the SSPC and promoting understanding of its work.

The Chair

- 1.3.3 The Chair of the SSPC must act in a balanced manner, ensuring that any opinion expressed is impartial and based upon the best interests of the health service across Wales.
- 1.3.4 The Chair is responsible for the effective operation of the SSPC:
- chairing SSPC meetings;
 - establishing and ensuring adherence to the standards of good governance set for the NHS in Wales, ensuring that all SSPC business is conducted in accordance with these SSPC SOs; and
 - developing positive and professional relationships amongst the SSPC's membership and between the SSPC and each Health Board, Trust and Special Health Authority's Board.
- 1.3.5 The Chair shall work in close harmony with the Chief Executives of each of the Health Board, Trust and Special Health Authority (or their nominated representatives) and, supported by the Head of Finance and Business Improvement, shall ensure that key and appropriate issues are discussed by the SSPC in a timely manner with all the necessary information and advice being made available to members to inform the debate and ultimate resolutions.
- 1.3.6 The Chair is accountable to the SSPC in relation to the delivery of the functions exercised by the SSPC on its behalf and, through Velindre's Chair, as the hosting organisation, for the conduct of business in accordance with the defined governance and operating framework.

The Vice Chair

- 1.3.7 The Vice Chair shall deputise for the Chair in their absence for any reason, and will do so until either the existing Chair resumes their duties or a new Chair is appointed.
- 1.3.8 The Vice Chair is accountable to the Chair for their performance as Vice Chair.

Managing Director of NWSSP and the Chief Executive of Velindre

- 1.3.9 **Managing Director of NWSSP** – The Managing Director of NWSSP, as head of the Senior Management Team, reports to the Chair and is

responsible for the overall performance of NWSSP. The Managing Director of NWSSP is the designated Accountable Officer for NWSSP (see 1.3.11 below). The Managing Director of NWSSP is accountable to the SSPC in relation to those functions delegated to them by the SSPC. The Managing Director of NWSSP is also accountable to the Chief Executive of Velindre University NHS Trust in respect of the hosting arrangements supporting the operation of NWSSP.

1.3.10 Chief Executive of Velindre – The Chief Executive of Velindre University NHS Trust is responsible for the overall performance of the executive functions of the Trust and is the designated Accountable Officer for the Trust (see 1.3.11 below). As the host organisation, the Chief Executive (and the Velindre Trust Board) has a legitimate interest in the activities of NWSSP and has certain statutory responsibilities as the legal entity hosting NWSSP.

1.3.11 Accountable Officers – The Managing Director of NWSSP (as the Accountable Officer for NWSSP) and the Chief Executive of Velindre (as the Accountable Officer for the Trust) shall be responsible for meeting all the responsibilities of their roles, as set out in their respective Accountable Officer Memoranda. Both Accountable Officers shall co-operate with each other so as to ensure that full accountability for the activities of the NWSSP and Velindre is afforded to the Welsh Ministers whilst minimising duplication.

Senior Management Team

1.3.12 The Managing Director of NWSSP will lead a SMT to deliver the SSPC's annual Business Plan. The SMT will be determined by the Managing Director of NWSSP.

1.4 Appointment and tenure of Shared Services Partnership Committee (SSPC) members

1.4.1 The **Chair**, is appointed by the SSPC in accordance with the appointment process outlined in Annexe 5 and shall be appointed for a period specified by the SSPC, but for no longer than 4 years in any one term. The Chair can be reappointed but may not serve as the Chair of the SSPC for a total period of more than 8 years. Time served need not be consecutive and will still be counted towards the total period even where there is a break in the term. Through the appointment process, the SSPC must satisfy itself that the person appointed has the necessary skills and experience to perform the duties. In accordance with the Velindre National Health Service Trust Shared Services Committee (Wales) Regulations 2012, the first chair of the Committee would be appointed by Velindre for a period of six months.

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1.4.2 The **Vice Chair** is appointed by the SSPC from its Chief Executive (or their nominated representatives) members and shall be appointed for a period specified by the SSPC, but for no longer than 4 years in any one term. The Vice Chair may not serve as the Vice Chair of the SSPC for a total period of more than 8 years. Time served need not be consecutive and will still be counted towards the total period even where there is a break in term.

1.4.3 The appointment and removal process for the Chair and Vice Chair shall be determined by the SSPC. In making these appointments, the SSPC must ensure:

- a balanced knowledge and understanding amongst the membership of the needs of all geographical areas served by the SSPC;
- that wherever possible, the overall membership of the SSPC reflects the diversity of the population;
- potential conflicts of interest are kept to a minimum;
- the Vice Chair is not employed by the same Partner organisation as the Chair; and
- that the person has the necessary skills and experience to perform the duties of the chair.

1.5 Termination of Appointment of SSPC Chair and Vice Chair

1.5.1 The Committee may remove the SSPC Chair or Vice Chair by the process outlined in Annexe 5 to these SOs if it determines:

- It is not in the interests of the SSPC; or
- It is not conducive to good management of the SSPC

for that Chair or Vice Chair to continue to hold office.

1.5.2 All SSPC members' tenure of appointment will cease in the event that they no longer meet any of the eligibility requirements set for their role, so far as they are applicable, and as specified in the relevant Regulations. Any member must inform the SSPC Chair as soon as is reasonably practicable to do so in respect of any issue which may impact on their eligibility to hold office.

1.5.3 The SSPC will require its Chair and members to confirm their continued eligibility on an annual basis in writing.

1.6 Appointment of NWSSP Staff

1.6.1 The NWSSP staff shall be appointed by Velindre. The appointments

process shall be in line with the workforce policies and procedures of Velindre and any directions made by the Welsh Ministers.

1.7 Responsibilities and Relationships with each Health Board, Trust and Special Health Authority's Board, Velindre University NHS Trust as the Host and Others

- 1.7.1 The SSPC is not a separate legal entity from each of the Health Boards, Trusts and Special Health Authority. It shall report to each Health Board, Trust and Special Health Authority Board on its activities, to which it is formally accountable in respect of the exercise of the Shared Services functions carried out on their behalf. Velindre's Trust Board will not be responsible or accountable for exercising Velindre's functions in relation to NWSSP, including the setting of policy and strategy and the management and provision of Shared Services to Health Board, Trust and Special Health Authority. Velindre's Board, as the host organisation, shall be responsible for ensuring that NWSSP staff act in accordance with the administrative policies and procedures agreed between Velindre and the SSPC.
- 1.7.2 Each Health Board, Trust and Special Health Authority shall determine the arrangements for any meetings with the Managing Director of NWSSP and their organisation through the SSPC.
- 1.7.3 The Health Board, Trust and Special Health Authority Chairs, through the lead Chair, shall put in place arrangements to meet with the SSPC Chair on a regular basis to discuss the SSPC's activities and operation.

2 RESERVATION AND DELEGATION OF SHARED SERVICES FUNCTIONS

Within the framework agreed by Velindre, and set out within these SSPC SOs, and subject to any directions that may be given by the Welsh Ministers, the SSPC may make arrangements for certain functions to be carried out on its behalf so that the day to day business of the SSPC may be carried out effectively and in a manner that secures the achievement of its aims and objectives. In doing so, the SSPC must set out clearly the terms and conditions upon which any delegation is being made.

The SSPC's determination of those matters that it will retain, and those that will be delegated to others shall be set out in a:

- i Scheme of matters reserved to the SSPC;
- ii Scheme of Delegation to Sub-Committees of the SSPC and others; and
- iii Scheme of Delegation, including financial limits, to Velindre

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NWSSP officers and non-NWSSP officers

all of which must be formally agreed by Velindre and adopted by the SSPC.

The SSPC retains full responsibility for any functions delegated to others to carry out on its behalf.

2.1 Chair's Action on Urgent Matters

2.1.1 There may, occasionally, be circumstances where decisions which would normally be made by the SSPC need to be taken between scheduled meetings, and it is not practicable to call a meeting of the SSPC. In these circumstances, the SSPC Chair and the Managing Director of NWSSP may deal with the matter on behalf of the SSPC - after first consulting with at least one other Health Board, Trust or Special Health Authority Chief Executive (or their representative). The Head of Finance and Business Improvement must ensure that any such action is formally recorded and reported to the next meeting of the SSPC for consideration and ratification.

2.2 Delegation to Sub-Committees and Others

2.2.1 The SSPC shall agree the delegation of any of their functions to Sub-Committees or others (including networks), setting any conditions and restrictions it considers necessary and following any directions agreed by Velindre.

2.2.2 The SSPC shall agree and formally approve the delegation of specific powers to be exercised by Sub-Committees which it has formally constituted or to others.

2.3 Delegation to Officers

2.3.1 The SSPC will delegate certain functions to the Managing Director of NWSSP. For these aspects, the Managing Director of NWSSP, when compiling the Scheme of Delegation, shall set out proposals for those functions they will perform personally and shall nominate other Velindre officers to undertake the remaining functions. The Managing Director of NWSSP will still be accountable to the SSPC for all functions delegated to them, irrespective of any further delegation to other Velindre officers.

2.3.2 This must be considered and approved by the SSPC (subject to any amendment agreed during the discussion) and agreed by Velindre. The Managing Director of NWSSP may periodically propose amendment to the Scheme of Delegation and any such amendments must also be considered and approved by the SSPC and agreed by Velindre.

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2.3.3 Individual members of the NWSSP SMT are in turn responsible for delegation within their own teams in accordance with the framework established by the Managing Director of NWSSP and agreed by the SSPC and Velindre.

3 SUB-COMMITTEES

In accordance with SSPC Standing Order 4.0.3, the SSPC may and, where directed by Velindre must, appoint Sub-Committees of the SSPC either to undertake specific functions on the SSPC's behalf or to provide advice and assurance to others (whether directly to the SSPC, or on behalf of the SSPC). Velindre's NWSSP officers should not normally be appointed as Sub-Committee Chairs. NWSSP officers may only be appointed to serve as members on any committee, where that committee does not have the function of holding that officer to account.

These may consist wholly or partly of SSPC members or of persons who are not SSPC members.

3.1 Sub-Committees Established by the SSPC

The SSPC shall establish a Sub-Committee structure that meets its own advisory and assurance needs and/or utilise Velindre's Committee arrangements to assist it in discharging its governance responsibilities. The SSPC shall ensure its Sub-Committee structure meets the needs of Velindre University NHS Trust, as the host organisation, and also the needs of its Partners. As a minimum, it shall ensure arrangements are in place to cover the following aspects of SSPC business:

- Quality and Safety
- Audit

3.1.1 The SSPC may make arrangements to receive and provide assurance to others through the establishment and operation of its own Sub-Committees or by placing responsibility with Velindre, as the host. Where responsibility is placed with Velindre, the arrangement shall be detailed within the Hosting Agreement between the SSPC and Velindre as the host organisation and/or the Interface Agreement between the Managing Director of NWSSP (as the Accountable Officer for NWSSP) and Velindre's Chief Executive (as Accountable Officer for the Trust).

The SSPC has the following Sub-Committees:

- Velindre Audit Committee for SSPC
- Welsh Risk Pool Committee

Full details of the Sub-Committee structure established by the SSPC, including detailed Terms of Reference for each of these Sub-Committees, are set out in Annexe 3 of these SSPC SOs.

3.1.2 Each Sub-Committee established by or on behalf of the SSPC must have its own Terms of Reference and operating arrangements, which must be formally approved by the SSPC and agreed by Velindre. These must establish its governance and ways of working, setting out, as a minimum:

- the scope of its work (including its purpose and any delegated powers and authority);
- membership and quorum;
- meeting arrangements;
- relationships and accountabilities with others;
- any budget and financial responsibility, where appropriate;
- secretariat and other support;
- training, development and performance; and
- reporting and assurance arrangements.

3.1.3 In doing so, the SSPC shall specify which aspects of these SSPC SOs are not applicable to the operation of the Sub-Committee, keeping any such aspects to the minimum necessary.

3.1.4 The membership of any such Sub-Committees - including the designation of Chair; definition of member roles and powers and terms and conditions of appointment (including remuneration and reimbursement) - will usually be determined by the SSPC, subject to any specific requirements or directions agreed by Velindre. Depending on the Sub-Committee's defined role and remit, membership may be drawn from the SSPC or Velindre staff (subject to the conditions set in NWSSP Standing Order 3.1.5) or others.

3.1.5 Velindre's NWSSP officers should not normally be appointed as Sub-Committee Chairs, nor should they be appointed to serve as members on any committee set up to review the exercise of functions delegated to NWSSP officers. Designated NWSSP Directors or Heads of Services or other NWSSP officers shall, however, be in attendance at such Sub-Committees, as appropriate.

3.2 Other Groups

3.2.1 The SSPC may also establish other groups to help it in the conduct of its business.

3.3 Reporting Activity to the Shared Services Partnership Committee

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- 3.3.1 The SSPC must ensure that the Chairs of all Sub-Committees and other bodies or groups operating on its behalf report formally, regularly and on a timely basis to the SSPC on their activities. Sub-Committee Chairs' shall bring to the SSPC's specific attention any significant matters under consideration and report on the totality of its activities through the production of minutes or other written reports.
- 3.3.2 Each Sub-Committee shall also submit an annual report to the SSPC through the Chair within 3 months of the end of the reporting year setting out its activities during the year and detailing the results of a review of its performance and that of any sub groups it has established.

4 EXPERT PANEL AND OTHER ADVISORY GROUPS

- 4.1.1 The SSPC may appoint an Expert Panel and other Advisory Groups to provide it with advice in the exercise of its functions. Full details of the Expert Panel and other Advisory Groups established by the SSPC, including detailed terms of reference are set out in Annexe 4 of these Shared Services SOs.

4.1 Expert Panels and Advisory Groups Established by the SSPC

- Evidence Based Procurement Board

4.2 Confidentiality

- 4.2.1 Advisory Group members and attendees must not disclose any matter dealt with by or brought before a Group in confidence without the permission of the Advisory Group Chair.

4.3 Reporting Activity

- 4.3.1 The SSPC shall ensure that the Chairs of any Expert Panel or Advisory Group reports formally, regularly and on a timely basis to the SSPC on their activities. Expert Panel or Advisory Group Chairs shall bring to the SSPC's specific attention any significant matters under consideration and report on the totality of its activities through the production of minutes or other written reports.
- 4.3.2 Any Expert Panel or Advisory Group shall also submit an annual report to the SSPC through the Chair within 1 month of the end of the reporting year setting out its activities during the year and detailing the results of a review of its performance and that of any sub groups it has established.

- 4.3.3 Each Advisory Group shall report regularly on its activities to those whose interests they represent.

4.4 Terms of Reference and Operating Arrangements

- 4.4.1 The SSPC and the Velindre Board must formally approve terms of reference and operating arrangements in respect of any. These must establish its governance and ways of working, setting out, as a minimum:

- The scope of its work (including its purpose and any delegated powers and authority);
- Membership and quorum;
- Meeting arrangements;
- Relationships and accountabilities with others;
- Any budget and financial responsibility, where appropriate;
- Secretariat and other support;
- Training, development and performance; and
- Reporting and assurance arrangements.

- 4.4.2 In doing so, the SSPC shall specify which aspects of these SOs are not applicable to the operation of the Expert Panel or Advisory Group, keeping any such aspects to the minimum necessary.

- 4.4.3 The membership of any Expert Panel or Advisory Group - including the designation of Chair; definition of member roles and powers and terms and conditions of appointment (including remuneration and reimbursement) - will usually be determined by the SSPC, subject to any specific requirements or directions agreed by Velindre.

- 4.4.4 The SSPC may determine that any Advisory Group it has set up should be supported by sub-groups to assist it in the conduct of its work, or the Advisory Group may itself determine such arrangements, provided that the SSPC approves such action.

4.5 The Local Partnership Forum (LPF)

- 4.5.1 The LPF's role is to provide a formal mechanism where the SSPC, as employer, and trade unions/professional bodies representing NWSSP's employees (hereafter referred to as staff organisations) work together to improve health services for the citizens served by the NWSSP – achieved through a regular and timely process of consultation, negotiation and communication. In doing so, the LPF must effectively represent the views and interests of the NWSSP workforce.

- 4.5.2 It is the forum where the NWSSP and staff organisations will engage with each other to inform, debate and seek to agree local priorities on

workforce and health service issues; and inform thinking around national priorities on health matters.

4.5.3 NWSSP may specifically request advice and feedback from the LPF on any aspect of its business, and the LPF may also offer advice and feedback even if not specifically requested by NWSSP. The LPF may provide advice to the SSPC:

- In written advice; or
- In any other form specified by the Board.

4.6 Terms of Reference and Operating Arrangements

4.6.1 The SSPC must formally approve terms of reference and operating arrangements for the LPF. These must establish its governance and ways of working, setting out, as a minimum:

- The scope of its work (including its purpose and any delegated powers and authority);
- Membership (including member appointment and removal, role, responsibilities and accountability, and terms and conditions of office);
- Meeting arrangements;
- Communications;
- Relationships and accountabilities with others (including the Board, its Committees and Advisory Groups, and other relevant local and national groups);
- Any budget and financial responsibility (where appropriate);
- Secretariat and other support; and
- Reporting and assurance arrangements.

4.6.2 In doing so, the SSPC shall specify which aspects of these SOs are not applicable to the operation of the LPF, keeping any such aspects to the minimum necessary. The LPF will also operate in accordance with the TUC six principles of partnership working.

4.6.3 The LPF may establish sub-fora to assist it in the conduct of its work, to facilitate:

- Ongoing dialogue, communication and consultation on service and operational management issues specific to Divisions/Directorates/Service areas; and/or
- Detailed discussion in relation to a specific issue(s).

4.7 Membership

4.7.1 NWSSP shall agree the overall size and composition of the LPF in consultation with those staff organisations it recognises for collective bargaining. As a minimum, the membership of the LPF shall comprise:

- Management Representatives;
- Managing Director;
- Director of Finance & Corporate Services; and
- Director of Workforce and Organisational Development.

together with the following:

- General Managers/Divisional Managers; and
- Workforce and Organisational Development staff

4.7.2 The Trust may determine that other Executive Directors or others may act as members or be co-opted to the LPF.

Staff Representatives

4.7.3 The maximum number of staff representatives shall be *agreed by the LPF* comprising representation from those staff organisations recognised by NWSSP.

In attendance

4.7.4 The Trade Union member of the Board shall attend LPF meetings in an ex officio capacity.

4.7.5 The LPF may determine that full time officers from those staff organisations recognised by the Trust shall be invited to attend LPF meetings.

4.8 Member Responsibilities and Accountability

Joint Chairs

4.8.1 The LPF shall have two Chairs, on a rotational basis, one of whom shall be drawn from the management representative membership, and one from the staff representative membership.

4.8.2 The Chairs shall be jointly responsible for the effective operation of the LPF:

- Chairing meetings, rotated equally between the Staff

- Representative and Management Representative Chairs;
- Establishing and ensuring adherence to the standards of good governance set for the NHS in Wales, ensuring that all business is conducted in accordance with its agreed operating framework; and
- Developing positive and professional relationships amongst the Forum's membership and between the Forum and the SSPC.

4.8.3 The Chairs shall work in partnership with each other and, as appropriate, with the Chairs of the Trust's other advisory groups. Supported by the Board Secretary, Chairs shall ensure that key and appropriate issues are discussed by the Forum in a timely manner with all the necessary information and advice being made available to members to inform the debate and ultimate resolutions.

4.8.4 The Chairs are accountable to the Board for the conduct of business in accordance with the governance and operating framework set by the Trust.

Joint Vice Chairs

4.8.5 The LPF shall have two Vice Chairs, one of whom shall be drawn from the Management Representative membership, and one from the staff representative membership.

4.8.6 Each Vice Chair shall deputise for their Chair in that Chair's absence for any reason, and will do so until either the existing Chair resumes their duties or a new Chair is appointed.

4.8.7 The Vice Chair is accountable to their Chair for their performance as Vice Chair.

Members

4.8.8 All members of the LPF are full and equal members and collectively share responsibility for its decisions.

4.8.9 All members must:

- Be prepared to engage with and contribute to the LPF's activities and in a manner that upholds the standards of good governance set for the NHS in Wales;
- Comply with their terms and conditions of appointment;
- Equip themselves to fulfil the breadth of their responsibilities by participating in appropriate personal and organisational development programmes; and
- Promote the work of the LPF within the professional discipline they

represent.

4.9 Appointment and Terms of Office

4.9.1 Management representative members shall be determined by the SSPC.

4.9.2 Staff representatives shall be determined by the staff organisations recognised by the NWSSP, subject to the following conditions:

- Staff representatives must be employed by **NWSSP** and accredited by their respective trade union; and
- A member's tenure of appointment will cease in the event that they are no longer employed by **NWSSP** or cease to be a member of their nominating trade union.

4.9.3 The *Management Representative Chair* shall be appointed by the LPF.

4.9.4 The *Staff Representative Chair* shall be elected from within the staff representative membership of the LPF, by staff representative members in a manner determined by the staff representative members. The *Staff Representative Chair's* term of office shall be for one (1) year.

4.9.5 The *Management Representative Vice Chair* shall be appointed from within the management representative membership of the LPF by the Management Representative Chair.

4.9.6 The *Staff Representative Vice Chair* shall be elected from within the staff representative membership of the LPF, by staff representative members, in a manner determined by the staff representative members. The *Staff Representative Vice Chair's* term of office shall be for one (1) year.

4.9.7 A member's tenure of appointment will cease in the event that they no longer meet any of the eligibility requirements determined for the position. A member must inform their respective LPF Chair as soon as is reasonably practicable to do so in respect of any issue which may impact on the conduct of their role.

4.10 Removal, Suspension and Replacement of Members

4.10.1 If an LPF member fails to attend three (3) consecutive meetings, the next meeting of the LPF shall consider what action should be taken. This may include removal of that person from office unless they are satisfied that:

- (a) The absence was due to a reasonable cause; and
- (b) The person will be able to attend such meetings within such period as the LPF considers reasonable.

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4.10.2 If the LPF considers that it is not conducive to its effective operation that a person should continue to hold office as a member, it may remove that person from office by giving immediate notice in writing to the person and the relevant nominating body.

4.10.3 Before making a decision to remove a person from office, the LPF may suspend the tenure of office of that person for a limited period (as determined by the LPF) to enable it to carry out a proper investigation of the circumstances leading to the consideration of removal. Where the LPF suspends any member, that member shall be advised immediately in writing of the reasons for their suspension. Any such member shall not perform any of the functions of membership during a period of suspension.

4.10.4 A nominating body may remove and, where appropriate, replace a member appointed to the LPF to represent their interests by giving immediate notice in writing to the LPF.

4.11 Relationship with the SSPC and others

4.11.1 The LPF's main link with the SSPC is through the Managerial members of the LPF.

4.11.2 The Senior Management Team may determine that designated SMT members or NWSSP staff shall be in attendance at LPF meetings. The LPF's Chair may also request the attendance of SMT members or Trust staff, subject to the agreement of the Chair.

4.11.3 The SMT shall determine the arrangements for any joint meetings between the SMT and the LPF's staff representative members.

4.11.4 The Managing Director shall put in place arrangements to meet with the LPG's Joint Chairs on a regular basis to discuss the LPF's activities and operation.

4.11.5 The LPF shall ensure effective links and relationships with other groups/fora at a local and, where appropriate, national level.

4.12 Support to the LPF

4.12.1 The LPF's work shall be supported by two designated Secretaries, one of whom shall support the staff representative members and one shall support the management representative members.

4.12.2 The Director of Workforce and Organisational Development will act as Management Representative Secretary and will be responsible for the maintenance of the constitution of the membership, the circulation of agenda and minutes and notification of meetings.

4.12.3 The Staff Representative Secretary shall be elected from within the staff representative membership of the LPF, by staff representative members, in a manner determined by the staff representatives. The Staff Representative Secretary's term of office shall be for two (2) years.

4.12.4 Both Secretaries shall work closely with the NWSSP Head of Finance and Business Improvement who is responsible for the overall planning and co-ordination of the programme of SMT and Committee business, including that of its Advisory Groups.

5 WORKING IN PARTNERSHIP

5.1.1 The SSPC shall work constructively in partnership with others to plan and secure the delivery of the best possible healthcare for its citizens, in accordance with its statutory duties and any specific requirements or directions made by the Welsh Ministers.

5.1.2 The Chair shall ensure that the SSPC has identified all its key partners and other stakeholders and established clear mechanisms for engaging with and involving them in the work of the NWSSP through:

- NWSSP's own structures and operating arrangements, e.g., Advisory Groups;

5.1.3 The SMT shall keep under review its partnership arrangements to ensure continued clarity around purpose, desired outcomes and partner responsibilities. It must ensure timely action to change, adapt or end partnerships where they no longer serve a useful purpose, in accordance with its statutory duties; any specific requirements or directions made by the Welsh Ministers; and the agreed terms and conditions for the partnership.

6 MEETINGS

6.1 Putting Citizens first

6.1.1 The SSPC's business will be carried out openly and transparently in a manner that encourages the active engagement of its citizens and other

stakeholders. The SSPC, through the planning and conduct of meetings held in public, shall facilitate this in a number of ways, including:

- active communication of forthcoming business and activities;
- the selection of accessible, suitable venues for meetings;
- the availability of papers in English and Welsh languages and in accessible formats, such as Braille, large print, easy read and in electronic formats;
- requesting that attendees notify the Committee Secretariat of any access needs sufficiently in advance of a proposed meeting, and responding appropriately, e.g. arranging British Sign Language (BSL) interpretation at meetings; and

where appropriate, ensuring suitable translation arrangements are in place to enable the conduct of meetings in either English or Welsh, in accordance with legislative requirements, e.g. Equality Act 2010 (Statutory Duties) (Wales) Regulations, Welsh Language (Health Sector) Regulations; as well as NWSSP's Communication Strategy and Velindre's Welsh Language Scheme.

- 6.1.2 The SSPC Chair will ensure that, in determining the matters to be considered by the SSPC, full account is taken of the views and interests of all citizens served by the SSPC on behalf of each Health Boards, Trust and Special Health Authority, including any views expressed formally. The Chair will ensure that, in determining the matters to be considered by the Committee, full account is taken of the views and interests of the Committee's stakeholders, including any views expressed formally to the Committee, e.g. through Community Health Councils.

6.2 Annual Plan of Committee Business

- 6.2.1 The Committee Secretariat, on behalf of the SSPC Chair, shall produce an annual Business Plan of Committee business. This plan will include proposals on meeting dates, venues and coverage of business activity during the year. The Business Plan shall also set out any standing items that shall appear on every SSPC agenda.
- 6.2.2 The Business Plan shall set out the arrangements in place to enable the SSPC to meet its obligations to its citizens as outlined in paragraph 6.1.1 whilst also allowing SSPC members to contribute in either English or Welsh languages, where appropriate.
- 6.2.3 The Business Plan shall also incorporate formal SSPC meetings, regular Committee development sessions and, where appropriate, and the planned activities of Sub-Committees, Expert Panel and Advisory Groups.

- 6.2.4 The SSPC shall agree the Business Plan for the forthcoming year by the end of March.

6.3 Calling Meetings

- 6.3.1 In addition to the planned meetings agreed by the SSPC, the SSPC Chair may call a meeting of the SSPC at any time. An individual SSPC member may request that the SSPC Chair call a meeting, provided that in at least one third of the whole number of Committee members supports such a request.
- 6.3.2 If the Chair does not call a meeting within seven days after receiving such a request from SSPC members, then those SSPC members may themselves call a meeting.

6.4 Preparing for Meetings

Setting the agenda

- 6.4.1 The SSPC Chair, in consultation with the Committee Secretariat and Managing Director of NWSSP, will set the agenda. In doing so, they will take account of the planned activity set in the annual cycle of SSPC business; any standing items agreed by the SSPC; any applicable items received from Sub-Committees and other groups as well as the priorities facing the SSPC. The SSPC Chair must ensure that all relevant matters are brought before the SSPC on a timely basis.
- 6.4.2 Any SSPC member may request that a matter is placed on the agenda by writing to the SSPC Chair, copied to the Committee Secretariat, at least 12 calendar days before the meeting. The request shall set out whether the item of business is proposed to be transacted in public and shall include appropriate supporting information. The Chair may, at their discretion, include items on the agenda that have been requested after the 12 day notice period if this would be beneficial to the conduct of SSPC business.

Notifying and equipping SSPC members

- 6.4.3 SSPC members should be sent an agenda and a complete set of supporting papers at least 10 calendar days before a formal SSPC meeting. This information may be provided to SSPC members electronically or in paper form, in an accessible format, to the address provided, and in accordance with their stated preference. Supporting papers may, exceptionally, be provided after this time, provided that the SSPC Chair is satisfied that the SSPC's ability to consider the issues contained within the paper would not be impaired.

- 6.4.4 No papers should be included for decision by the SSPC unless the SSPC Chair is satisfied (subject to advice from the Committee Secretariat, as appropriate) that the information contained within it is sufficient to enable the SSPC to take a reasonable decision. Equality Integrated Impact Assessments (EIIAs) shall be undertaken on all new or revised policies, strategies, guidance and or practice to be considered by the SSPC, and the outcome of that EIIA shall be included within the report to the SSPC, to enable the SSPC to make an informed decision.
- 6.4.5 In the event that at least half of the SSPC members do not receive the agenda and papers for the meeting as set out above, the SSPC Chair must consider whether or not the SSPC would still be capable of fulfilling its role and meeting its responsibilities through the conduct of the meeting. Where the SSPC Chair determines that the meeting should go ahead, their decision, and the reason for it, shall be recorded in the minutes.
- 6.4.6 In the case of a meeting called by SSPC members, notice of that meeting must be signed by those members and the business conducted will be limited to that set out in the notice.

Notifying the public and others

- 6.4.7 Except for meetings called in accordance with SSPC Standing Order 6.4, at least 10 calendar days before each meeting of the SSPC a public notice of the time and place of the meeting, and the public part of the agenda, shall be displayed bilingually (in English and Welsh):
- at the SSPC's principal sites;
 - on the SSPC's website, together with the papers supporting the public part of the agenda; as well as
 - through other methods of communication as set out in the SSPC's communication strategy.
- 6.4.8 When providing notification of the forthcoming meeting, the SSPC shall set out when and how the agenda and the papers supporting the public part of the agenda may be accessed, in what language and in what format, e.g. as Braille, large print, easy read, etc.

6.5 Conducting Shared Services Partnership Committee Meetings

Admission of the public, the press and other observers

- 6.5.1 The SSPC shall encourage attendance at its formal SSPC meetings by the public and members of the press as well as officers or representatives

from organisations who have an interest in the business of the SSPC. The venue for such meetings must be appropriate to facilitate easy access for attendees and translation services; and should have appropriate facilities to maximise accessibility such as an induction loop system.

- 6.5.2 The SSPC shall conduct as much of its formal business in public as possible. There may be circumstances where it would not be in the public interest to discuss a matter in public, e.g. business that relates to a confidential matter affecting a NWSSP officer, a patient or a procurement contract. In such cases, the Chair (advised by the NWSSP Head of Finance and Business Improvement, where appropriate) shall Annexe these issues accordingly and requires that any observers withdraw from the meeting. In doing so, the SSPC shall resolve:

"That representatives of the press and other members of the public be excluded from the remainder of this meeting having regard to the confidential nature of the business to be transacted, publicity on which would be prejudicial to the public interest" [Section 1(2) Public Bodies (Admission to Meetings) Act 1960].

- 6.5.3 In these circumstances, when the SSPC is not meeting in public session, it shall operate in private session, formally reporting any decisions taken to the next meeting of the SSPC in public session. Wherever possible, that reporting shall take place at the end of a private session, by reconvening a SSPC meeting held in public session.

- 6.5.4 The NWSSP Head of Finance and Business Improvement, on behalf of the SSPC Chair, shall keep under review the nature and volume of business conducted in private session to ensure such arrangements are adopted only when absolutely necessary.

- 6.5.5 In encouraging entry to formal SSPC meetings from members of the public and others, the SSPC shall make clear that attendees are welcomed as observers. The SSPC Chair shall take all necessary steps to ensure that the SSPC's business is conducted without interruption and disruption. In exceptional circumstances, this may include a requirement that observers leave the meeting. In doing so, the SSPC shall resolve:

"That in the interests of public order the meeting adjourn for (the period to be specified) to enable the SSPC to reconvene the meeting and to complete business without the presence of the public".

- 6.5.6 Unless the SSPC has given prior and specific agreement, members of the public or other observers will not be allowed to record proceedings in any way other than in writing.

Addressing the SSPC, its Sub-Committees, Expert Panel or Advisory Groups

6.5.7 The SSPC shall decide what arrangements and terms and conditions are appropriate in extending an invitation to observers to attend and address any meetings of the SSPC, its Sub-Committees, expert panel or Advisory Groups, and may change, alter or vary these terms and conditions as it considers appropriate. In doing so, the SSPC will take account of its responsibility to actively encourage the engagement and, where appropriate, involvement of citizens and stakeholders in the work of the SSPC (whether directly or through the activities of bodies such as Community Health Councils) and to demonstrate openness and transparency in the conduct of business.

Chairing SSPC Meetings

6.5.8 The Chair of the SSPC will preside at any meeting of the SSPC unless they are absent for any reason (including any temporary absence or disqualification from participation on the grounds of a conflict of interest). In these circumstances the Vice Chair shall preside. If both the Chair and Vice-Chair are absent then no formal business shall take place.

6.5.9 The Chair must ensure that the meeting is handled in a manner that enables the SSPC to reach effective decisions on the matters before it. This includes ensuring that SSPC members' contributions are timely and relevant and move business along at an appropriate pace. In doing so, the SSPC must have access to appropriate advice on the conduct of the meeting through the attendance of the Head of Finance and Business Improvement. The Chair has the final say on any matter relating to the conduct of SSPC business.

Quorum

6.5.10 At least 6 voting members, at least 4 of whom are Health Board, Trust or Special Health Authority Chief Executives (or their nominated representatives) and one is either the Chair or the Vice Chair, must be present to allow any formal business to take place at an SSPC meeting. If the Managing Director of NWSSP is not present, then no formal business should be transacted unless there is, in attendance, a properly authorised deputy for the Managing Director.

6.5.11 If a Health Board, Trust or Special Health Authority Chief Executive (or their nominated representative) or the Managing Director of NWSSP is unable to attend a SSPC meeting, then a nominated deputy may attend in their absence which should be an Executive Director of the same organisation and will formally contribute to the quorum and have

delegated voting rights, provided that the Chair has agreed the nomination before the meeting.

6.5.12 The quorum must be maintained during a meeting to allow formal business to be conducted, i.e. any decisions to be made. Any SSPC member disqualified through conflict of interest from participating in the discussion on any matter and/or from voting on any resolution will no longer count towards the quorum. If this results in the quorum not being met that particular matter or resolution cannot be considered further at that meeting, and must be noted in the minutes. A member may participate in a meeting via video or teleconference where this is available.

Dealing with Motions

6.5.13 In the normal course of SSPC business items included on the agenda are subject to discussion and decisions based on consensus. Considering a motion is therefore not a routine matter and may be regarded as exceptional, e.g. where an aspect of service delivery is a cause for particular concern, a SSPC member may put forward a motion proposing that a formal review of that service area is undertaken. The Board Secretary support role will advise the Chair on the formal process for dealing with motions. No motion or amendment to a motion will be considered by the SSPC unless moved by a SSPC member and seconded by another SSPC member (including the SSPC Chair).

6.5.14 **Proposing a formal notice of Motion** – Any SSPC member wishing to propose a motion must notify the SSPC Chair in writing of the proposed motion at least 12 calendar days before a planned meeting. Exceptionally, an emergency motion may be proposed up to one hour before the fixed start of the meeting, provided that the reasons for the urgency are clearly set out. Where sufficient notice has been provided, and the SSPC Chair has determined that the proposed motion is relevant to the SSPC's business, the matter shall be included on the agenda, or, where an emergency motion has been proposed, the SSPC Chair shall declare the motion at the start of the meeting as an additional item to be included on the agenda.

6.5.15 The SSPC Chair also has the discretion to accept a motion proposed during a meeting provided that the matter is considered of sufficient importance and its inclusion would not adversely affect the conduct of SSPC business.

6.5.16 **Amendments** - Any SSPC member may propose an amendment to the motion at any time before or during a meeting and this proposal must be considered by the SSPC alongside the motion.

6.5.17 If there are a number of proposed amendments to the Motion, each amendment will be considered in turn, and if passed, the amended Motion becomes the basis on which the further amendments are considered, i.e. the substantive motion.

6.5.18 **Motions under discussion** – When a motion is under discussion, any SSPC member may propose that:

- the motion be amended;
- the meeting should be adjourned;
- the discussion should be adjourned and the meeting proceed to the next item of business;
- a SSPC member may not be heard further;
- the SSPC decides upon the motion before them;
- an ad hoc committee should be appointed to deal with a specific item of business; or
- The public, including the press, should be excluded.

6.5.19 **Rights of reply to motions** – The mover of a motion (including an amendment) shall have a right of reply at the close of any debate on the motion or the amendment immediately prior to a vote on the proposal.

6.5.20 **Withdrawal of Motion or Amendments** – A motion or an amendment to a motion, once moved and seconded, may be withdrawn by the proposer with the agreement of the seconded and the SSPC Chair.

6.5.21 **Motion to rescind a resolution** – The SSPC may not consider a motion to amend or rescind any resolution (or the general substance of any resolution) which has been passed within the preceding six (6) calendar months unless the motion is supported by the (simple) majority of SSPC members.

6.5.22 A motion that has been decided upon by the SSPC cannot be proposed again within six months except by the SSPC Chair, unless the motion relates to the receipt of a report or the recommendations of a Sub-Committee/Managing Director of NWSSP to which a matter has been referred.

Voting

6.5.23 The SSPC Chair will determine whether SSPC members' decisions should be expressed orally, through a show of hands, or by secret ballot or by recorded vote. The SSPC Chair must require a secret ballot if the majority of voting SSPC members request it. Where voting on any question is conducted, a record shall be maintained. In the case of a

secret ballot the decision shall record the number voting for, against or abstaining. Where a recorded vote has been used the minutes shall record the name of the individual and the way in which they voted.

6.5.24 In determining every question at a meeting, the SSPC members must take account, where relevant, of the views expressed and representations made by individuals who represent the interests of citizens in Wales. Such views may be presented to the SSPC through the Chairs of any Expert Panel, Advisory Group and/or the Community Health Council representative(s).

6.5.25 Except for decisions related to the overall funding contribution from each of the Health Boards, Trusts or Special Health Authority, the SSPC will make decisions subject to a 2/3 majority of voting. In no circumstances may an absent SSPC member (or their nominated deputy) vote by proxy. Absence is defined as being absent at the time of the vote.

6.6 Record of Proceedings

6.6.1 A record of the proceedings of formal SSPC meetings (and any other meetings of the SSPC where the SSPC members determine) shall be drawn up as 'minutes'. These minutes shall include a record of SSPC member attendance (including the SSPC Chair) together with apologies for absence, and shall be submitted for agreement at the next meeting of the SSPC, where any discussion shall be limited to matters of accuracy. Any agreed amendment to the minutes must be formally recorded.

6.6.2 Agreed minutes shall be circulated in accordance with SSPC members' wishes, and, where providing a record of a formal SSPC meeting shall be made available to the public on the NWSSP website and in hard copy or other accessible format on request, in accordance with any legislative requirements, e.g. Data Protection Act, the SSPC's Communication Strategy and Velindre's Welsh Language Scheme.

6.7 Confidentiality

6.7.1 All SSPC members, together with members of any Sub-Committee, Expert Panel or Advisory Group established by or on behalf of the SSPC and SSPC members and/or Health Board/Trust/Special Health Authority officials must respect the confidentiality of all matters considered by the SSPC in private session or set out in documents which are not publicly available. Disclosure of any such matters may only be made with the express permission of the SSPC Chair or relevant Sub-Committee or group, as appropriate, and in accordance with any other requirements set out elsewhere, e.g. in contracts of employment, within the Standards of

Behaviour Framework or legislation such as the Freedom of Information Act 2000, etc.

7 VALUES AND STANDARDS OF BEHAVIOUR

The SSPC must operate within a set of values and standards of behaviour that meets the requirements of the NHS Wales Values and Standards of Behaviour Framework. These values and standards of behaviour will apply to all those conducting business by or on behalf of the SSPC, including SSPC members, Velindre NWSSP officers and others, as appropriate. The Framework adopted by the SSPC will form part of these SOs.

7.1 Declaring and Recording Shared Services Partnership Committee Members' Interests

7.1.1 Declaration of interests – It is a requirement that all SSPC members should declare any personal or business interests they may have which may affect, or be perceived to affect, the conduct of their role as a SSPC member. This includes any interests that may influence or be perceived to influence their judgement in the course of conducting the SSPC's business. SSPC members must be familiar with the Values and Standards of Behaviour Framework and their statutory duties under the relevant Constitution Regulations. SSPC members must notify the SSPC of any such interests at the time of their appointment, and any further interests as they arise throughout their tenure as SSPC members.

7.1.2 SSPC members must also declare any interests held by family members or persons or bodies with which they are connected. The NWSSP Head of Finance and Business Improvement will provide advice to the SSPC Chair and the SSPC on what should be considered as an 'interest', taking account of the regulatory requirements and any further guidance, e.g. the Values and Standards of Behaviour Framework. If individual SSPC members are in any doubt about what may be considered as an interest, they should seek advice from the NWSSP Head of Finance and Business Improvement. However, the onus regarding declaration will reside with the individual SSPC member.

7.1.3 Register of interests – The Managing Director of NWSSP, through the NWSSP Head of Finance and Business Improvement, will ensure that a Register of Interests is established and maintained as a formal record of interests declared by all SSPC members. The register will include details of all Directorships and other relevant and material interests which have been declared by SSPC members.

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- 7.1.4 The register will be held by the NWSSP Head of Finance and Business Improvement, and will be updated during the year, as appropriate, to record any new interests, or changes to the interests declared by SSPC members. The NWSSP Head of Finance and Business Improvement will also arrange an annual review of the register, through which SSPC members will be required to confirm the accuracy and completeness of the register relating to their own interests.
- 7.1.5 In line with the SSPC's commitment to openness and transparency, the NWSSP Head of Finance and Business Improvement must take reasonable steps to ensure that citizens served by the SSPC are made aware of, and have access to view the Register of Interests. This will include publication on the NWSSP website.
- 7.1.6 **Publication of declared interests in Annual Review** – SSPC members' directorships of companies or positions in other organisations likely or possibly seeking to do business with the NHS shall be published in each Shared Services' Annual Review.
- 7.2 Dealing with Members' interests during Shared Services Partnership Committee meetings**
- 7.2.1 The SSPC Chair, advised by the NWSSP Head of Finance and Business Improvement, must ensure that the SSPC's decisions on all matters brought before it are taken in an open, balanced, objective and unbiased manner. In turn, individual board members must demonstrate, through their actions, that their contribution to the SSPC's decision making is based upon the best interests of the NHS in Wales. This is particularly important as there is an inherent tension in a member's role on the SSPC and as a member of the Board of a Health Board, Trust or Special Health Authority.
- 7.2.2 Where individual SSPC members identify an interest in relation to any aspect of SSPC business set out in the SSPC's meeting agenda, that member must declare an interest at the start of the SSPC meeting. SSPC members should seek advice from the SSPC Chair, through the NWSSP Head of Finance and Business Improvement before the start of the SSPC meeting if they are in any doubt as to whether they should declare an interest at the meeting. All declarations of interest made at a meeting must be recorded in the SSPCs minutes.
- 7.2.3 It is the responsibility of the SSPC Chair, on behalf of the SSPC, to determine the action to be taken in response to a declaration of interest, taking account of any regulatory requirements or directions given by the Welsh Ministers. The range of possible actions may include determination that:

- i the declaration is formally noted and recorded, but that the SSPC member should participate fully in the SSPC's discussion and decision, including voting
- ii the declaration is formally noted and recorded, and the SSPC member participates fully in the SSPC's discussion, but takes no part in the SSPC's decision;
- iii the declaration is formally noted and recorded, and the SSPC member takes no part in the SSPC discussion or decision;
- iv the declaration is formally noted and recorded, and the SSPC member is excluded for that part of the meeting when the matter is being discussed. A SSPC member must be excluded, where that member has a direct or indirect financial interest in a matter being considered by the SSPC.

7.2.4 In extreme cases, it may be necessary for the member to reflect on whether their position as a SSPC member is compatible with an identified conflict of interest.

7.2.5 Where the SSPC Chair is the individual declaring an interest, any decision on the action to be taken shall be made by the Vice Chair, on behalf of the SSPC.

7.2.6 In all cases the decision of the SSPC Chair (or the Vice Chair in the case of an interest declared by the SSPC Chair) is binding on all SSPC members. The SSPC Chair should take advice from the NWSSP Head of Finance and Business Improvement when determining the action to take in response to declared interests; taking care to ensure their exercise of judgement is consistently applied.

7.2.7 **Members with pecuniary (financial) interests** – Where a SSPC member, or any person they are connected with¹ has any direct or indirect pecuniary interest in any matter being considered by the SSPC including a contract or proposed contract, that member must not take part in the consideration or discussion of that matter or vote on any question related to it. The SSPC may determine that the SSPC member concerned shall be excluded from that part of the meeting.

7.2.8 The Membership Regulations define 'direct' and 'indirect' pecuniary interests and these definitions always apply when determining whether a member has an interest. These SSPC SOs must be interpreted in accordance with these definitions.

¹ In the case of persons who are married to each other or in a civil partnership with each other or who are living together as if married or civil partners, the interest of one person shall, if known to the other, be deemed for the purpose of this Standing Order to be also an interest of the other

7.2.9 Members with Professional Interests – During the conduct of a SSPC meeting, an individual SSPC member may establish a clear conflict of interest between their role as a SSPC member and that of their professional role outside of the SSPC. In any such circumstance, the SSPC shall take action that is proportionate to the nature of the conflict, taking account of the advice provided by the NWSSP Head of Finance and Business Improvement.

7.3 Dealing with Officers' Interests

7.3.1 The SSPC must ensure that the NWSSP Head of Finance and Business Improvement, on behalf of the Managing Director of NWSSP, establishes and maintains a system for the declaration, recording and handling of NWSSP officers' interests in accordance with the Standards of Behaviour Framework.

7.4 Reviewing How Interests are Handled

7.4.1 The SSPC's Audit Committee will review and report to the Health Boards, Trusts and Special Health Authority upon the adequacy of the arrangements for declaring, registering and handling interests at least annually.

7.5 Dealing with Offers of Gifts² and Hospitality

7.5.1 The Committee will adopt the Values and Standards of Behaviour Framework Policy of Velindre University NHS Trust, which prohibits SSPC members and NWSSP officers from receiving gifts, hospitality or benefits in kind from a third party which may reasonably give rise to suspicion of conflict between their official duty and their private interest, or may reasonably be seen to compromise their personal integrity in any way.

7.5.2 Gifts, benefits or hospitality must never be solicited. Any SSPC member or NWSSP officer who is offered a gift, benefit or hospitality which may or may be seen to compromise their position must refuse to accept it. This may in certain circumstances also include a gift, benefit or hospitality offered to a family member of a SSPC member or NWSSP officer. Compliance with the Velindre University NHS Trust Standards of Behaviour Framework is mandatory for all Trust employees.

7.5.3 In determining whether any offer of a gift or hospitality should be accepted, an individual must make an active assessment of the circumstances within which the offer is being made, seeking advice from

²The term gift refers also to any reward or benefit

the NWSSP Head of Finance and Business Improvement as appropriate. In assessing whether an offer should be accepted, individuals must take into account:

- **Relationship:** Contacts which are made for the purpose of information gathering are generally less likely to cause problems than those which could result in a contractual relationship, in which case, accepting a gift or hospitality could cause embarrassment or be seen as giving rise to an obligation;
- **Legitimate Interest:** Regard should be paid to the reason for the contact on both sides and whether it is a contact that is likely to benefit the SSPC;
- **Value:** Gifts and benefits of a trivial or inexpensive seasonal nature, e.g. diaries/calendars, are more likely to be acceptable and can be distinguished from more substantial offers. Similarly, hospitality in the form of a working lunch would not be treated in the same way as more expensive social functions, travel or accommodation (although in some circumstances these may also be accepted);
- **Frequency:** Acceptance of frequent or regular invitations particularly from the same source would breach the required standards of conduct. Isolated acceptance of, for example, meals, tickets to public, sporting, cultural or social events would only be acceptable if attendance is justifiable in that it benefits the SSPC; and
- **Reputation:** If the body concerned is known to be under investigation by or has been publicly criticised by a public body, regulators or inspectors, acceptance of a gift or hospitality might be seen as supporting the body or affecting in some way the investigation or negotiations and it must always be declined.

7.5.4 A distinction shall be drawn between items offered as hospitality and items offered in substitution for fees for broadcasts, speeches, lectures or other work done. There may be circumstances where the latter may be accepted if they can be used for official purposes.

7.6 Register of Gifts and Hospitality

7.6.1 The NWSSP Head of Finance and Business Improvement, on behalf of the SSPC Chair, will maintain a Register of Gifts and Hospitality to record offers of gifts and hospitality made to SSPC members. NWSSP Director of Finance and Corporate Services together with Heads of Service, will adopt the Velindre University NHS Trust Policy on Gifts and Hospitality in relation to NWSSP officers working within their areas.

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- 7.6.2 Every SSPC member and NWSSP officer has a personal responsibility to volunteer information in relation to offers of gifts and hospitality made in their capacity as SSPC members, including those offers that have been refused. The NWSSP Head of Finance and Business Improvement, on behalf of the SSPC Chair and Managing Director of NWSSP, will ensure the incidence and patterns of offers and receipt of gifts and hospitality is kept under active review, taking appropriate action where necessary.
- 7.6.3 When determining what should be included in the register, NWSSP Officers must apply the principles as set out in the Velindre University NHS Trust Policy on gifts and hospitality.
- 7.6.4 SSPC members and NWSSP officers may accept the occasional offer of modest and proportionate hospitality but in doing so must consider whether the following conditions are met:
- acceptance would further the aims of the SSPC;
 - the level of hospitality is reasonable in the circumstances;
 - it has been openly offered; and,
 - it could not be construed as any form of inducement and will not put the individual under any obligation to those offering it.
- 7.6.5 The NWSSP Head of Finance and Business Improvement will arrange for a full report of all offers of Gifts and Hospitality recorded by the SSPC to be submitted to Velindre's Audit Committee at least annually. The Audit Committee will then review and report to the SSPC and the Velindre Trust Board upon the adequacy of the SSPCs arrangements for dealing with offers of gifts and hospitality.
- 7.6.6 Detailed arrangements for the handling of gifts and hospitality are set out within the Velindre University NHS Trust Standards of Behaviour Framework and its policy on Gifts and Hospitality.

8 SIGNING AND SEALING DOCUMENTS

The Common Seal of NWSSP's host is primarily used to seal legal documents such as transfers of land, lease agreements and other important/key contracts. The seal may only be fixed to a document if the Board has determined it shall be sealed, or if a transaction to which the document relates has been approved by the Board.

Where the Velindre Trust Board has decided that a NWSSP document shall be sealed it shall be fixed in the presence of the Chair or Vice Chair (or other

authorised Independent Member) and the Chief Executive (or another authorised individual) both of whom witness the seal.

8.1 Register of Sealing

8.1.1 The NWSSP Head of Finance and Business Improvement shall keep a register that records the sealing of every NWSSP document. Each entry must be signed by the person who approved and authorised the document and who witnessed the seal. A report of all sealing shall be presented to the SSPC at least biennially.

8.2 Signature of Documents

8.2.1 Where a signature is required for any document connected with legal proceedings involving the NWSSP, it shall normally be signed by the Managing Director, except where the SSPC has been otherwise directed to allow or require another person to provide a signature.

8.2.2 The Managing Director or nominated officers may be authorised by the SSPC to sign on behalf of the NWSSP any agreement or other document (not required to be executed as a deed) where the subject matter has been approved by the SSPC.

8.3 Custody of Seal

8.3.1 The Common Seal of NWSSP's host is kept securely by the Board Secretary at Velindre University NHS Trust.

9 GAINING ASSURANCE ON THE CONDUCT OF SHARED SERVICES PARTNERSHIP COMMITTEE BUSINESS

The SSPC shall set out explicitly, within a Risk and Assurance Framework, how it will gain assurance, and how it will in turn provide assurance to Velindre on the conduct of SSPC business, its governance and the effective management of risks in pursuance of its aims and objectives. It shall set out clearly the various sources of assurance, and where and when that assurance will be provided, in accordance with any requirements determined by the Welsh Ministers.

The SSPC shall ensure that its assurance arrangements are operating effectively, advised by Velindre's Audit Committee.

9.1 The Role of Internal Audit in Providing Independent Internal assurance

9.1.1 The SSPC shall ensure the effective provision of an independent internal audit function as a key source of its internal assurance arrangements, in accordance with NHS Wales Internal Auditing Standards and any other requirements determined by the Welsh Ministers.

9.1.2 The SSPC shall set out the relationship between the Head of Internal Audit (HIA), the Audit Committee (or equivalent) and the SSPC. It shall:

- Approve the Internal Audit Charter (incorporating the definition of internal audit) and adopt the Internal Auditing Standards (incorporating the code of ethics);
- Ensure the HIA communicates and interacts directly with the Audit Committee facilitating direct and unrestricted access;
- Require Internal Audit to confirm its independence annually; and
- Ensure that the Head of Internal Audit reports periodically to the SSPC on its activities, including its purpose, authority, responsibility and performance. Such reporting will include governance issues and significant risk exposures.

9.2 Reviewing the Performance of the Shared Services Partnership Committee, its Sub-Committees, Expert Panel and Advisory Groups

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

9.2.2 Each Sub-Committee and, where appropriate, Expert Panel and any other Advisory Group must also submit an annual report to the SSPC through the Chair within 1 month of the end of the reporting year setting out its activities during the year and including the review of its performance and that of any sub-groups it has established.

9.2.3 The SSPC shall use the information from this evaluation activity to inform:

- the ongoing development of its governance arrangements, including its structures and processes;
- its Committee Development Programme, as part of an overall Organisation Development framework; and
- inform its Partners through its annual report of its alignment with the Assembly Government's Citizen Centred Governance Principles, completed as part of its ongoing review and reporting arrangements.

9.3 External Assurance

- 9.3.1 The SSPC shall ensure it develops effective working arrangements and relationships with those bodies that have a role in providing independent, external assurance to the public and others on its operations, e.g. the Wales Audit Office and Healthcare Inspectorate Wales.
- 9.3.2 The SSPC may be assured, from the work carried out by external audit and others, on the adequacy of its own assurance framework, but that external assurance activity shall not form part of, or replace its own internal assurance arrangements, except in relation to any additional work that the SSPC itself may commission specifically for that purpose.
- 9.3.3 The SSPC shall keep under review and ensure that, where appropriate, the SSPC implements any recommendations relevant to its business made by the National Assembly for Wales Commission Audit and Risk Assurance Committee, the Public Accounts Committee or other appropriate bodies.
- 9.3.4 The SSPC shall provide the Auditor General for Wales with assistance, information and explanation which the Auditor General thinks necessary for the discharge of their statutory powers and responsibilities under section 145 of and paragraph 17 to Annexe 8 to the Government of Wales Act 2006 (C.42).

10 DEMONSTRATING ACCOUNTABILITY

- 10.1.1 Taking account of the arrangements set out within these SSPC SOs, the SSPC shall demonstrate to its Partners, citizens and other stakeholders and to Velindre, as host, a clear framework of accountability within which it:
- conducts its business internally;
 - works collaboratively with NHS colleagues, Partners, service providers and others; and
 - responds to the views and representations made by those who represent the interests of the citizens it serves and its own NWSSP officers.
- 10.1.2 The SSPC shall also facilitate effective scrutiny of its operations through the publication of regular reports on activity and performance, including publication of an Annual Report of the SSPC.
- 10.1.3 The SSPC shall also facilitate effective scrutiny of NWSSP's operations through the publication of regular reports on activity and performance,

including publication of an Annual Review document providing a summary of annual performance.

10.1.4 The SSPC shall ensure that within the NWSSP staff, individuals at all levels are supported in their roles, and held to account for their personal performance through effective performance management arrangements.

11 SUPPORT FOR THE SHARED SERVICES PARTNERSHIP COMMITTEE

11.1.1 The NWSSP Head of Finance and Business Improvement, on behalf of the SSPC Chair, will ensure that the SSPC is properly equipped to carry out its role by:

- overseeing the process of nomination and appointment to the SSPC;
- co-ordinating and facilitating appropriate induction and organisational development activity;
- ensuring the provision of governance advice and support to the SSPC Chair on the conduct of its business and its relationship with its Partners, Velindre, as the host and others;
- ensuring the provision of secretariat support for SSPC meetings;
- ensuring that the SSPC receives the information it needs on a timely basis;
- ensuring strong links to communities/groups;
- ensuring an effective relationship between the SSPC and Velindre as its host; and
- facilitating effective reporting to each Health Board, Trust and Special Health Authority

thereby enabling each Health Board, Trust and Special Health Authority's Board to gain assurance on the conduct of business carried out by SSPC on their behalf.

12 REVIEW OF STANDING ORDERS

12.1.1 These SSPC SOs shall be reviewed annually by the SSPC, which shall report any proposed amendments to the Velindre Trust Board for consideration. The requirement for review extends to all documents having the effect as if incorporated in SSPC SOs, including the Equality Integrated Impact Assessment.

**MODEL SCHEME OF RESERVATION
AND DELEGATION OF POWERS**

**This Annexe forms part of, and shall have effect as if incorporated in the
Shared Services Partnership Committee Standing Orders**

MODEL SCHEME OF RESERVATION AND DELEGATION OF POWERS

As set out in Standing Order 2, the SSPC - subject to any directions that may be made by the Welsh Ministers - shall make appropriate arrangements for certain functions to be carried out on its behalf so that the day to day business of the NWSSP may be carried out effectively, and in a manner that secures the achievement of the organisation's aims and objectives. The SSPC may delegate functions to:

- i A Committee, e.g., Audit Committee;
- ii A Sub-Committee,
- iii A Joint-Committee or Joint Sub-Committee, e.g., with other Health Boards established to take forward matters relating to specialist services; and
- iv Officers of NWSSP (who may, subject to the SSPC's authority, delegate further to other officers and, where appropriate, other third parties, e.g. shared/support services, through a formal scheme of delegation)

and in doing so, must set out clearly the terms and conditions upon which any delegation is being made. These terms and conditions must include a requirement that the SSPC is notified of any matters that may affect the operation and/or reputation of NWSSP.

The Board's determination of those matters that it will retain, and those that will be delegated to others are set out in the following:

- Annexe of matters reserved to SSPC;
- Scheme of delegation to Committees and others; and
- Scheme of delegation to officer.

all of which form part of the SSPC's SOs.

DECIDING WHAT TO RETAIN AND WHAT TO DELEGATE: GUIDING PRINCIPLES

The SSPC will take full account of the following principles when determining those matters that it reserves, and those which it will delegate to others to carry out on its behalf:

- Everything is retained by the SSPC unless it is specifically delegated in accordance with the requirements set out in SOs or SFIs.
- The SSPC must retain that which it is required to retain (whether by statute or as determined by the Welsh Ministers) as well as that which it considers is essential to enable it to fulfil its role in setting the organisation's direction, equipping the organisation to deliver and ensuring achievement of its aims and objectives through effective performance management.
- Any decision made by the Board to delegate functions must be based upon an assessment of the capacity and capability of those to whom it is delegating responsibility.
- The SSPC must ensure that those to whom it has delegated powers (whether a Committee, partnership or individuals) remain equipped to deliver on those responsibilities through an ongoing programme of personal, professional and organisational development.
- The SSPC must take appropriate action to assure itself that all matters delegated are effectively carried out.
- The framework of delegation will be kept under active review and, where appropriate, will be revised to take account of organisational developments, review findings or other changes.
- Except where explicitly set out, the SSPC retains the right to decide upon any matter for which it has responsibility, even if that matter has been delegated to others.
- The SSPC may delegate authority to act, but retains overall responsibility and accountability.
- When delegating powers, the SSPC will determine whether (and the extent to which) those to whom it is delegating will, in turn, have powers to further delegate those functions to others.

HANDLING ARRANGEMENTS FOR THE RESERVATION AND DELEGATION OF POWERS: WHO DOES WHAT

The Shared Services Partnership Committee (SSPC)

The SSPC will formally agree, review and, where appropriate revise Annexes of reservation and delegation of powers in accordance with the guiding principles set out earlier.

The Managing Director

The Managing Director will propose a Scheme of Delegation to officers, setting out the functions they will perform personally and which functions will be delegated to other officers. The SSPC must formally agree this scheme.

In preparing the scheme of delegation to officers, the Managing Director will take account of:

- The guiding principles set out earlier (including any specific statutory responsibilities designated to individual roles);
- Their personal responsibility and accountability to the Chief Executive,
- NHS Wales in relation to their role as designated Accountable Officer; and
- Associated arrangements for the delegation of financial authority to equip officers to deliver on their delegated responsibilities (and set out in SFIs).

The Managing Director may re-assume any of the powers they have delegated to others at any time.

Board Secretary Governance Support/The NWSSP Head of Finance and Business Improvement

The Board Secretary Governance Support/the NWSSP Head of Finance and Business Improvement will support the SSPC in its handling of reservations and delegations by ensuring that:

- A proposed Annexe of matters reserved for decision by the SSPC is presented to the SSPC for its formal agreement;
- Effective arrangements are in place for the delegation of NWSSP's functions within the organisation and to others, as appropriate; and
- Arrangements for reservation and delegation are kept under review and presented to the SSPC, Audit Committee and Velindre Trust Board for revision and approval, as appropriate.

The Velindre University NHS Trust Audit Committee for NWSSP

The Velindre University NHS Trust Audit Committee for NWSSP will provide assurance to the SSPC and Velindre University NHS Trust Board of the effectiveness of its arrangements for handling reservations and delegations.

Individuals to whom powers have been delegated will be personally responsible for:

- Equipping themselves to deliver on any matter delegated to them, through the conduct of appropriate training and development activity; and
- Exercising any powers delegated to them in a manner that accords with the Velindre University NHS Trust's values and standards of behaviour.

Where an individual does not feel that they are equipped to deliver on a matter delegated to them, they must notify the Board Secretary providing governance support to the SSPC of their concern, as soon as possible, so that an appropriate and timely decision may be made on the matter.

In the absence of an officer to whom powers have been delegated, those powers will normally be exercised by the individual to whom that officer reports, unless the SSPC has set out alternative arrangements.

SCOPE OF THESE ARRANGEMENTS FOR THE RESERVATION AND DELEGATION OF POWERS

The Scheme of Delegation to officers referred to here shows only the "top level" of delegation within NWSSP. The Scheme is to be used in conjunction with the system of control and other established procedures within NWSSP.

SECTION 1

ANNEXE OF MATTERS RESERVED TO THE SSPC³

SSPC		AREA	DECISIONS RESERVED TO THE SSPC
1	FULL	GENERAL	The SSPC may determine any matter for which it has statutory or delegated authority, in accordance with NWSSP SOs.
2	FULL	GENERAL	The SSPC must determine any matter that will be reserved to the whole SSPC in accordance with statutory and Welsh Government guidance.
3	FULL	OPERATING ARRANGEMENTS	Adopt the standards of governance and performance (including the quality and safety of healthcare, and the patient experience) to be met by the SSPC, including standards/requirements determined by professional bodies/others, e.g., Royal Colleges.
4	FULL	OPERATING ARRANGEMENTS	Approve, vary and amend: <ul style="list-style-type: none">▪ NWSSP SOs ;▪ NWSSP SFIs;▪ Annexe of matters reserved to the SSPC;▪ Scheme of delegation to SSPC others; and▪ Scheme of delegation to officers. In accordance with any directions set by the Welsh Ministers.

³ Any decision to reserve a matter, and the manner in which that retained responsibility is carried out will be in accordance with any regulatory and/or Welsh Government requirements

5	FULL	OPERATING ARRANGEMENTS	Approve the SSPC Values and Standards of Behaviour Framework, including NWSSP's mission statement.
6	FULL	OPERATING ARRANGEMENTS	Approve the SSPC framework for performance management, risk and assurance.
7	FULL	OPERATING ARRANGEMENTS	Approve the introduction or discontinuance of any significant activity or operation. Any activity or operation shall be regarded as significant if the SSPC determines it so based upon its contribution/impact on the achievement of the SSPC's aims, objectives and priorities.
8	FULL	OPERATING ARRANGEMENTS	Ratify any urgent decisions taken by the Chair and the Managing Director in accordance with NWSSP Standing Order requirements.
9	FULL	OPERATING ARRANGEMENTS	Ratify in public session any instances of failure to comply with NWSSP SOs.
10	FULL	OPERATING ARRANGEMENTS	Approve procedures for dealing with complaints and incidents.
11	FULL	OPERATING ARRANGEMENTS	Approve individual compensation payments in line with NWSSP SFIs.
12	FULL	OPERATING ARRANGEMENTS	Approve individual cases for the write-off of losses or making of special payments above the limits of delegation to the Managing Director and officers.
13	FULL	OPERATING ARRANGEMENTS	Approve proposals for action on litigation on behalf of the NWSSP.
14	FULL	ORGANISATION STRUCTURE & STAFFING	Approve the appointment, appraisal, discipline and dismissal of the Management Team and any other SMT level appointments, e.g., the Committee Secretary.

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15	FULL	ORGANISATION STRUCTURE & STAFFING	Require, receive and determine action in response to the declaration of NWSSP members' interests, in accordance with advice received, e.g. From Audit Committee.
14	FULL	ORGANISATION STRUCTURE & STAFFING	Approve, [arrange the] review, and revise the NWSSP's top level organisation structure and SSPC policies.
15	FULL	ORGANISATION STRUCTURE & STAFFING	Appoint, [arrange the] review, revise and dismiss SSPC sub-Committees, including any joint sub-Committees directly accountable to the SSPC.
16	FULL	ORGANISATION STRUCTURE & STAFFING	Appoint, equip, review and (where appropriate) dismiss the Chair and members of any sub-Committee, joint sub-Committee or Group set up by the SSPC.
17	FULL	ORGANISATION STRUCTURE & STAFFING	Appoint, equip, review and (where appropriate) dismiss individuals appointed to represent the SSPC on outside bodies and groups.
18	FULL	ORGANISATION STRUCTURE & STAFFING	Approve the terms of reference and reporting arrangements of all sub-Committees, joint sub-Committees and groups established by the SSPC.
19	FULL	STRATEGY & PLANNING	Determine the SSPCs strategic aims, objectives and priorities.
20	FULL	STRATEGY & PLANNING	Approve the SSPCs Integrated Medium Term Plan, including the balanced Medium Term Financial Plan.
21	FULL	STRATEGY & PLANNING	Approve the SSPCs Risk Management Strategy, including risk appetite, risk tolerance levels and treatment plans and managing risks in relation to public confidence.
22	FULL	STRATEGY & PLANNING	Approve the SSPCs citizen engagement and involvement strategy, including communication.

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23	FULL	STRATEGY & PLANNING	Approve the SSPCs Committee's partnership and stakeholder engagement and involvement strategies.
24	FULL	STRATEGY & PLANNING	<p>Approve NWSSP's key strategies and programmes related to:</p> <ul style="list-style-type: none"> ▪ Workforce and Organisational Development ▪ Infrastructure, including IM &T, Estates and Capital (including major capital investment and disposal plans) ▪ Primary Care ▪ Communications & Engagement
25	FULL	STRATEGY & PLANNING	Approve the SSPCs budget and financial framework (including overall distribution of year end surplus/deficits including risk sharing agreements).
26	FULL	STRATEGY & PLANNING	Approve individual contracts (other than NHS contracts) above the limit delegated to the Managing Director set out in the NWSSP SFIs.
27	FULL	PERFORMANCE & ASSURANCE	Approve the SSPCs audit and assurance arrangements.
28	FULL	PERFORMANCE & ASSURANCE	Receive reports from the SSPCs NWSSP Directors on progress and performance in the delivery of the SSPCs strategic aims, objectives and priorities and approve action required, including improvement plans.

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29	FULL	PERFORMANCE & ASSURANCE	Receive assurance reports from the SSPCs Sub-Committees, groups and other internal sources on the Joint Committee's performance and approve action required, including improvement plans.
30	FULL	PERFORMANCE & ASSURANCE	Receive reports on the SSPC's performance produced by external regulators and inspectors (including, e.g., WAO, HIW, etc) that raise issue or concerns impacting on the NWSSP's ability to achieve its aims and objectives and approve action required, including improvement plans, taking account of the advice of SSPC sub-Committees (as appropriate).
31	FULL	PERFORMANCE & ASSURANCE	Receive the annual opinion of the SSPC's Head of Internal Audit and approve action required, including improvement plans.
32	FULL	PERFORMANCE & ASSURANCE	Receive the annual management letter from the SSPC's external auditor and approve action required, including improvement plans.
33	FULL	PERFORMANCE & ASSURANCE	Receive the annual opinion on the SSPC's performance against the Health and Care Standards for Wales and approve action required, including improvement plans.
34	FULL	PERFORMANCE & ASSURANCE	Approval of the Risk and Assurance Framework.
35	FULL	REPORTING	Approve the SSPC's Reporting Arrangements, including reports on activity and performance locally, to citizens, partners and stakeholders and nationally to the Welsh Government.
36	FULL	REPORTING	Receive, approve and ensure the publication of SSPC reports, including its Annual Report.

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SECTION 2

ANNEXE OF DELEGATION OF POWERS TO COMMITTEES AND OTHERS

Under Standing Order Section 2 it provides that the SSPC may delegate powers to SSPC Committees, Sub-Committees and others. In doing so, the SSPC has formally determined:

- the composition, terms of reference and reporting requirements in respect of any such Committees; and
- the governance arrangements, terms and conditions and reporting requirements in respect of any delegation to others;

in accordance with any regulatory requirements and any directions set by the Welsh Ministers.

Subject to Clauses within the Trust Standing Orders and to such directions as may be given by the Welsh Government, the SSPC may appoint ad-hoc committees of the NWSSP, whose membership can be wholly or partly of the Chairman and Directors of the NWSSP, or persons who are not Directors of the NWSSP.

A committee appointed under this regulation may subject to such directions as may be given by the Welsh Government or the SSPC appoint ad hoc Sub-Committees consisting wholly or partly of members of the committee (whether or not they are Directors of NWSSP) or wholly of persons who are not members of the committee (whether or not they include Directors of the NWSSP).

The Standing Orders, with appropriate alterations, apply to a committee or Sub-Committee and to a committee or Sub-Committee as they apply to the SSPC and apply to a member of such committee or sub-committee (whether or not they are a Director of the NWSSP) as it applies to a Director of the NWSSP.

The SSPC may make, vary and revoke Standing Orders relating to the quorum, proceedings and place of meetings of a committee or Sub-Committee but, this shall be carried out in accordance with the identified procedures laid down for these changes as outlined in these Standing Orders.

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The scope of the powers delegated, together with the requirements set by the SSPC in relation to the exercise of those powers are as set out in i) Committee Terms of Reference, and ii) Formal arrangements for the delegation of powers to others. Collectively, these documents form the SSPC's Scheme of Delegation to Committees.

The SSPC has delegated a range of its powers to the following Sub-Committees and others:

- Welsh Risk Pool Committee
- Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership

Summary of matters delegated to Sub-Committees:

Sub-Committee: Welsh Risk Pool Committee
Delegated Matters:
The Sub-Committee will: <ol style="list-style-type: none">1. To approve the payment and reimbursement of claims and impose penalties in accordance with the WRPS Claims Reimbursement Procedure.2. To enact the risk sharing arrangements as agreed by the NWSSP.3. To receive and consider the annual statements of account.4. To receive and consider the annual assessment reports and to approve recommendations for any necessary action.5. To receive and consider the outcome of claims reviews and to approve recommendations for any necessary action.6. To agree on a communication strategy across NHS Wales to ensure that learning from events is captured and communicated appropriately.7. To consider advice and guidance on matters of indemnity which are novel, contentious or expose NHS Wales to significant risk.8. To request claims reviews where the WRPC considers appropriate in order that lessons can be learnt on an All Wales basis.9. To ensure that arrangements are in place to enable the reporting of key issues and trends via the National Quality and Safety Forum.

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Sub-Committee: Velindre University NHS Trust Audit Committee for NWSSP**Delegated Matters:**

The Committee will:

1. Approve any variation to, review annually and monitor compliance with Standing Orders and Standing Financial Instructions.
2. Review and report to the SSPC upon the adequacy of the arrangements for declaring, registering and handling interests at least annually.
3. Receive a full report of all offers of Gifts and Hospitality recorded by the NWSSP and review the adequacy of NWSSP's arrangements for dealing with offers of gifts and hospitality.
4. Advise the Velindre Trust Board on the adequacy that its assurance arrangements are operating effectively.
5. Review and approve Internal Audit Strategy, Charter, operational plan, programme of work.
6. Review effectiveness of internal audit.
7. Review policies and procedures in respect of fraud and bribery set out in the Welsh Government Directions and to receive the Counter Fraud Annual Report and Plan.
8. Approve write-off of losses or making of special payments within delegated limits determined by the Welsh Ministers.
9. Review the establishment and maintenance of an effective system of good governance, risk management and internal control across the whole of the organisation's activities.
10. Review the assurance gained through the development of a Risk and Assurance Framework and to consider gaps in control and gaps in assurance and report results to the Board.
11. Review the adequacy of all risk and control related disclosure statements, including the Annual Governance Statement.
12. Receive quarterly assurance of Post Payment Verification (PPV) reports.

The scope of the powers delegated, together with the requirements set by the SSPC in relation to the exercise of those powers are as set out in i) Committee terms of reference, and ii) formal arrangements for the delegation of powers to others. Collectively, these documents form the NWSSP's Scheme of Delegation to Committees.

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SECTION 3

ANNEXE OF SCHEME OF DELEGATION TO NWSSP DIRECTORS AND OFFICERS

The SSPC SOs, alongside the Trust SOs and the SFIs specify certain key responsibilities of the Chief Executive Velindre University NHS Trust, the Managing Director of NWSSP, Directors, Heads of Service and other officers. The Chief Executive and Managing Director of NWSSP Job Descriptions, together with their Accountable Officer Memorandums set out their specific responsibilities, and the individual job descriptions determined for Directors and Heads of Service level posts also define in detail the specific responsibilities assigned to those post holders. These documents, together with the Annexe of additional delegations below and the associated financial delegations set out in the Velindre Trust SFIs form the basis of the Scheme of Delegation to Officers.

Standing Orders – List of Delegated Matters

SO REF	DELEGATED MATTER	DELEGATED TO	OPERATIONAL RESPONSIBILITY
GENERAL			
	Non-compliance and variation of Standing Orders	Head of Finance and Business Improvement	Board Secretary Support
	Final interpretation of Standing Orders	Chair	
	Responsibility for providing advice to the Board on all aspects of governance/committee services	Head of Finance and Business Improvement	
CHAIR'S ACTION ON URGENT MATTERS			
SO 2.1	Use of Chair's Action and onward reporting to	Chair & Managing Director	Board Secretary Support
DELEGATION TO OFFICERS			
SO 2.3.1	Compilation of Scheme of Delegation for functions	Managing Director	Head of Finance and Business

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SO 2.3.1	delegated to Managing Director for consideration and approval by the SSPC Delegation of functions within Directorates/departments/localities in line with the framework established by the Managing Director and agreed by the SSPC	Directors	Improvement Directors
WORKING IN PARTNERSHIP			
SO 5.0.2	Identification and engagement with all key partners and regular review of effectiveness	Chair	Deputy Director of Finance and Corporate Services
MEETINGS			
SO 6.2	Development of the Annual Plan of SSPC Business	Chair/Managing Director	Head of Finance and Business Improvement
SO 6.3	Call meetings of the SSPC	Chair/Managing Director	
SO 6.4	Preparation of SSPC meetings	Chair/Managing Director	Head of Finance and Business Improvement
SO 6.5	Report decisions made & review NWSSP business conducted in private session	Chair	Head of Finance and Business Improvement
SO 6.5	Chair SSPC meetings & associated responsibilities	Chair	Head of Finance and Business Improvement
SO 6.6	A record of proceedings of SSPC meetings	Chair (Vice Chair in Chair's absence)	Chair (Vice Chair in Chair's absence) / Head of Finance

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			and Business Improvement
VALUES AND STANDARDS OF BEHAVIOUR			
SO 7.1	Establishment, maintenance and annual review of a Register of Interests declared by all SSPC members	Managing Director	Head of Finance and Business Improvement
SO 7.6	Establishment, maintenance and annual review of a Register of Gifts and Hospitality in respect of SSPC business for all SSPC members	Chair	Head of Finance and Business Improvement
SO 7.6	Establishment maintenance and annual review of a Register of Gifts and Hospitality for NWSSP Officers	Managing Director/Directors	Head of Finance and Business Improvement
SIGNING AND SEALING DOCUMENTS			
SO 8.1	Establishment, maintenance and bi-annual reporting of a Register of Sealings undertaken by the Velindre NHS Trust Board for NWSSP business	Managing Director	Head of Finance and Business Improvement

This scheme only relates to matters delegated by the Velindre Board and the SSPC to the Managing Director and Directors, together with certain other specific matters referred to in SFIs. Each Director is responsible for delegation within their department. They shall produce a scheme of delegation for matters within their department, which shall also set out how departmental budget and procedures for approval of expenditure are delegated.

Annexe of Additional Delegations

Delegated matter	High level delegation	Further Delegation Allowable?	Control Documents required to be in place prior to further delegation of matters
Management of budgets	Managing Director of NWSSP/ NWSSP Director of Finance	Yes	Financial delegations set out in Sections 4-6. Further delegations subject to authorisation matrix.
Management of cash and bank accounts	Trust Director of Finance	Yes	Authorisation matrix. Financial policies & procedures
Approval of petty cash	NWSSP Directors / Heads of Service	Yes	Authorisation matrix. Financial policies & procedures
Engagement of staff within funded establishment	NWSSP Directors / Heads of Service	Yes	Authorisation matrix. HR policies & procedures
Engagement of staff outside funded establishment	Managing Director of Shared Services	Nominated deputy	In absence of Director of Shared Services
Staff re-grading and awarding of incremental points	NWSSP Director of W&OD	Yes	Written authority to suitably qualified HR staff
Approval of overtime	NWSSP Directors / Heads of Service	Yes	Authorisation matrix. HR policies & procedures
Approval of annual leave	NWSSP Directors / Heads of Service	Yes	Authorisation matrix. HR policies & procedures
Approval of compassionate leave	NWSSP Directors / Heads of Service	Yes	Authorisation matrix. HR policies & procedures
Approval of maternity and paternity leave	NWSSP Directors / Heads of Service	Yes	Authorisation matrix. HR policies & procedures
Approval of carers leave	NWSSP Directors / Heads of Service	Yes	Authorisation matrix. HR policies & procedures

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Approval of leave without pay	NWSSP Directors / Heads of Service	Yes	Authorisation matrix. HR policies & procedures
Extension of sick leave on full or ½ pay <ul style="list-style-type: none"> Directors Other staff 	Managing Director of NWSSP NWSSP Directors	No Yes	Authorisation matrix. HR policies & procedures
Approval of study leave < £2k	NWSSP Directors / Heads of Service	Yes	Authorisation matrix. HR policies & procedures
Approval of study leave > £2k	Managing Director NWSSP/ NWSSP Director of W&OD	No	
Approval of relocation costs	NWSSP Director of W&OD	Yes	Authorisation matrix. HR policies & procedures
Approval of lease cars & phones <ul style="list-style-type: none"> NWSSP Directors Other staff 	Managing Director of NWSSP NWSSP Finance Director	No No	
Approval of redundancy, early retirement and ill-health retirement	Managing Director of NWSSP	Yes	Authorisation matrix. HR policies & procedures
Dismissal of staff	Managing Director of NWSSP and NWSSP Director of W&OD	Yes	Authorisation matrix. HR policies & procedures
Approval to procure goods and services within budget	NWSSP Directors / Heads of Service	Yes	Standing financial instructions. Authorisation matrix. Procurement & finance policies & procedures.
Approval to procure goods and services outside of budget that would result in a budgetary overspend	Managing Director of NWSSP	Nominated deputy	In absence of the Managing Director of NWSSP
Approval to commission services from	Managing Director of	Yes	Authorisation matrix. Commissioning policies &

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other NHS bodies	NWSSP		procedures
Approval to commission services from voluntary sector	Managing Director of NWSSP	Yes	Authorisation matrix. Commissioning policies & procedures
Approval to commission services from private and independent providers	Managing Director of NWSSP	Yes	Authorisation matrix. Commissioning policies & procedures
Approval to enter into pooled budget arrangements under section 33 of the NHS (Wales) Act 2006	Managing Director of NWSSP	Yes	Authorisation matrix. Commissioning policies & procedures
Management and Control of Stocks	NWSSP Director (Head of Procurement Services)/ NWSSP Director of Finance	Yes	Authorisation matrix
Work in relation to counter fraud and corruption	Trust Director of Finance/ NWSSP Director of Finance	Yes	Authorisation matrix Fraud & Corruption policies and procedures
Authorisation of sponsorship	Managing Director of NWSSP	No	Sponsorship policies & procedures
Approval of research projects	Managing Director of NWSSP	Yes	Research policies & procedures
Management of complaints	NWSSP Director of Finance	No	Complaints policies & procedures
Provision of information to the press, public and other external enquiries	NWSSP Directors / Trust Board Secretary	Yes	Communication policies & procedures
Approval for use of charitable funds	Trust Chief Executive	Yes	Authorisation matrix. Financial policies & procedures
Approval to condemn and dispose of equipment	NWSSP Directors / Heads of Service	Yes	Authorisation matrix. Disposal policies & procedures
Approval of losses and compensation	Managing Director of	No	Within authorised limits set by WG.

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(except for personal effects)	NWSSP		
Approval of compensation for staff and patients personal effects <ul style="list-style-type: none"> Up to £1000 £1,000 > £10,000 £10,000 > £50,000 Over £50,000 	Trust Small Claims Panel Managing Director of NWSSP Approval by WG	No No No No	
Approval of clinical negligence and personal injury claims	Managing Director of NWSSP / NWSSP Director of Finance	Yes	Authorisation matrix and within limits set by WAG.
Approval of capital expenditure	Managing Director of NWSSP/ NWSSP Director of Finance	Yes	High level delegation set out in Section 4. Further delegations subject to authorisation matrix
Approval to engage external building and other professional contractors	NWSSP Director of Finance	Yes	Authorisation matrix. Capital policies & procedures.
Approval to seek professional advice and ensure the implementation of any statutory and regulatory requirements	Managing Director of NWSSP	Yes	Financial delegations set out in Section 4. Further delegations subject to authorisation matrix
The negotiation and agreement of service contracts / long term agreements	Managing Director of NWSSP& NWSSP Director of Finance	Yes	Further delegations (re: negotiation only – not agreement) to Heads of Service.

This scheme only relates to matters delegated by the SSPC to the Managing Director of NWSSP and the NWSSP Directors and Heads of Service, together with certain other specific matters referred to in SFIs. Each NWSSP Director and Head of Service is responsible for delegation within their department. They shall produce a Scheme of Delegation for matters within their department, which shall also set out how departmental budget and procedures for approval of expenditure are delegated.

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SECTION 4

ANNEXE OF DELEGATION OF BUDGETARY RESPONSIBILITY

Section 5 of the Velindre University NHS Trust Standing Financial Instructions detail the requirements for Budgetary Control, including:

- 5.1 Budget Setting
- 5.2 Budgetary Delegation
- 5.3 Budgetary Control and Reporting

Paragraphs 5.2.1 to 5.2.4 detail the specific requirements on Budgetary Delegation. In line with 5.2.1 the Income and Expenditure budgetary responsibility for the NHS Wales Shared Services Partnership has been delegated to the Managing Director of NWSSP.

The Managing Director of NWSSP and other NWSSP Directors will, in turn, delegate budgetary responsibility to other Heads of Service and managers. The detailed Annexe of this second tier delegation will be reviewed, revised and reapproved on an annual basis by the Managing Director of NWSSP and the Senior Management Team as part of the annual Financial Strategy and Budget Setting process. Within the budgetary delegation there are delegated powers of budget virement:

- between Divisions must be approved by the Managing Director of NWSSP.
- between budgets within the same Division must be approved by the relevant Director / Heads of Service.
- between staff and non-staff within the same budget must be approved by the Budget Holder.

These delegated powers of virement, from the Managing Director of NWSSP to Heads of Service and Budget Holders, assume that the NWSSP is achieving its financial targets and can be revised, in year, by the Managing Director of NWSSP in the light of adverse financial performance. Budget virements within Divisions can be authorised by the Head of Service and Director of Finance up to the limit of £60,000.

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SECTION 5

NHS WALES SHARED SERVICES PARTNERSHIP SCHEME OF BUDGETARY DELEGATION

Financial Limits (All Values exclude VAT)	Revenue	Capital	Charitable Funds	All Wales Contracts**
	£000	£000	£000	£000
Velindre:				
Trust Board	No Limit	No Limit	0	No Limit
Charitable Funds Committee	0	0	No Limit	0
NWSSP (excluding all Wales Procurement Contracts):				
Managing Director/and NWSSP Chair	200	1m	0	1m
Managing Director of NWSSP	100	500	N/A	500
Director of Finance and Corporate Services	80	100	N/A	100
Director of Workforce and Organisational Development	50	50	N/A	N/A
Service Directors/Heads of Services (within own area)	25	0	N/A	N/A
Service Directors/Heads of Service's Nominee (within Agreed area)	10	10	N/A	N/A
Heads of Function (within own area)	7.5	7.5	N/A	N/A
Deputy Director of Finance and Corporate Services	10	10	N/A	N/A
Assistant Director of Finance and Corporate Services	10	10	N/A	N/A
Delegated Budget Holders (within own area) Level 1	5	0	N/A	N/A
Delegated Budget Holders (within own area) Level 2	1	0	N/A	N/A
Notes:				
<i>**Represents contracts where expenditure is directly incurred in respect of All Wales Contracts</i>				

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Welsh Infected Blood Support Services Limits

Scheme Designation	Payments to Claimants (£)
Managing Director/NWSSP Chair	Over 100k
Managing Director	Up to 100k
Director of Finance and Corporate Services	Up to 80k
Deputy Director of Finance and Corporate Services	Up to 50k
Head of Function (WIBSS Manager)	Up to 10k

Corporate Areas

Scheme Designation	Area	Limits (£)
Managing Director/Director of Finance and Corporate Services	ESR Recharges	Up to 750k
Managing Director/Director of Finance and Corporate Services	Intra-NHS Invoices and Payments (included but not limited to Pharmacy rebates, NWSSP distribution)	Up to 750k

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Legal & Risks Services Limits

Scheme Designation	Reimbursement of claims following Advisory Board approval (£)	WRP Managed Claims (£)
NWSSP Chair	Over 2m	Over 2m
Managing Director of NWSSP	Up to 2m	Up to 2m
Director of Finance and Corporate Services	Up to 1m	Up to 1m
Director of Legal and Risk Services and Welsh Risk Pool	Up to 500k	Up to 500k
Deputy Director of Finance and Corporate Services	Up to 100k	Up to 100k
WRP Claims Support (Head of Safety and Learning)		£20k
Note: All reimbursement claims are reviewed by the Advisory Board prior to approval and claims above £1m are reviewed by Welsh Government prior to the Advisory Board. *Claims above £2m will also be signed by the Managing Director of NWSSP and NWSSP Chair.		

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Procurement Services Limits

Scheme Designation	*Contracts for and on behalf of NHS Wales (£)	NWSSP Stock Requisitions and Invoices (£)	** NWSSP Stock Write offs (£)
Managing Director of NWSSP/and NWSSP Chair	Over 1m	Over 2m	Over 50k
Managing Director of NWSSP	Up to 1m	Up to 100k	Up to 50k
Director of Finance and Corporate Services NWSSP	Up to 750k	Up to 60k	Up to 25k
Director of Procurement Services	Up to 750k	Up to 50k	Up to 25k
Senior Manager Procurement Services (Logistics)		Up to 25k	Up to 10k
Regional Supply Chain Manager			Up to 5k
Warehouse Manager (Bridgend/Denbigh) / Storage and Distribution Manager (IP5)			Up to 1k
Assistant Warehouse Manager (Bridgend/Denbigh) / Shift Manager (IP5)			Up to 1k

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Existing Liabilities Scheme Limits

Scheme Designation	Damages Limit (£)
Welsh Government	1M and over
Managing Director and NWSSP Chair	Up to 1M
Managing Director	Up to 500k
Director of Finance & Corporate Services	Up to 100k
Deputy Director of Legal and Risk Services and Welsh Risk Pool	Up to 100k
Deputy Director of Finance & Corporate Services	Up to 50k
Deputy Director of Legal and Risk Services and Welsh Risk Pool	Up to 50k
Head of Function - GMPI Team Leader	Up to 10k
Note: Claims and payments will be made by NWSSP and approved in line with the above scheme of delegation. Any value of damages decisions greater than £1 million will require written Welsh Government approval. All other value of claims decisions below £1million will be approved in line with the Scheme of Delegation.	

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KEY GUIDANCE, INSTRUCTIONS AND OTHER RELATED DOCUMENTS

This Annexe forms part of, and shall have effect as if incorporated in the SSPC SOs
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Shared Services Partnership Committee Framework
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The SSPC's governance and accountability framework comprises these SSPC SOs, incorporating Annexes of Powers reserved for the SSPC and Delegation to others, together with the following documents agreed by the SSPC.

These documents must be read in conjunction with the SSPC SOs and will have the same effect as if the details within them were incorporated within the SSPC SOs themselves:

- Standing Financial Instructions (SFIs);
- Values and Standards of Behaviour Framework;
- Risk and Assurance Framework;
- SSPC Annual Plan of Committee Business;
- Welsh Language Scheme;
- Complaints Management Protocol;
- Annual Governance Statement; and
- Annual Review,

These documents may be accessed by viewing NWSSP's website (www.nwssp.wales.nhs.uk/opendoc/326169).

NHS Wales Framework

Full, up to date details of the guidance, instructions and other documents that together make up the framework of governance, accountability and assurance for the NHS in Wales are published on the NHS Wales Governance e-Manual which can be accessed at <http://www.wales.nhs.uk/governance-emanual/>. Directions or guidance on specific aspects of SSPC business are also issued in hard copy, usually under cover of a Ministerial Letter.

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**SHARED SERVICES PARTNERSHIP COMMITTEE SUB-COMMITTEE
ARRANGEMENTS**

**This Annexe forms part of, and shall have effect as if incorporated in the
SSPC Standing Orders**

1. *Welsh Risk Pool Committee - Terms of Reference*
2. *Velindre University NHS Trust Audit Committee For NHS Wales Shared Service Partnership - Terms of Reference*

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1. Welsh Risk Pool Committee Terms of Reference (September 2019)

1. Background

1.01 On 1 April 2019, the National Health Service Clinical Negligence Scheme Wales Regulations 2019 came into force. The Regulations create a Scheme for Clinical Negligence Claims in Wales and were brought into force inter alia for the management of clinical negligence claims against primary care providers in Wales, operating under sections 41, 42 and 50 of the National Health Service Wales Act 2006.

1.02 The scheme is operated by NHS Wales Shared Service Partnership (NWSSP) through Legal and Risk Services with the support of WRP using its powers as a shared service function under the Velindre National Health Service Trust Shared Services Committee (Wales) Regulations 2012.

1.03 NWSSP has responsibility for the administration of the Welsh Risk Pool Service including the management of the Welsh Risk Pool Budget.

1.04 The aim of the WRPS budget management is to align the financial governance relating to claims and Redress cases with the corporate and quality governance agenda.

1.05 The Welsh Risk Pool Services has responsibility for reimbursement of claims over £25,000 (the £25,000 threshold does not apply to GMPI matters) and reimbursement of permitted costs and damages arising from Redress cases. It is also required to have effective processes for ensuring that NHS Wales learns from events to limit the risk of recurrence and improve the quality and safety for both patients and staff.

1.06 In line with standing orders the Committee has resolved to establish a sub-committee to be known as the Welsh Risk Pool Committee (WRPC). The WRPC is a sub-committee of the NWSSP Committee and has no executive powers, other than those specifically delegated in these Terms of Reference.

2. Membership

2.01 The membership of the WRPC shall be determined by the NWSSPC, taking account of the balance of skills and expertise necessary to deliver the WRPC's remit and subject to any specific requirements or directions made by the Welsh Government.

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2.02 The WRPC comprises of representation from senior NHS professionals from Trusts, Local Health Boards, Legal & Risk Services and the Welsh Government. The membership includes:

Chairman: Chairman of NWSSP
Members: Managing Director, NWSSP
Director Legal & Risk Services, NWSSP
Director of Finance & Corporate Services, NWSSP
Health Board or Trust Chair (1)
Health Board or Trust Chief Executive (1)
Health Board or Trust Medical Director (1)
Health Board or Trust Director of Nursing (1)
Health Board or Trust Director of Finance (1)
Health Board Director of Therapies & Health Science (1)
Health Board or Trust Chair Audit Committee Chair (1)
Health Board or Trust Board Secretary (1)
Health Board Director of Primary Care and Mental Health
Welsh Government (2)
Health Board Associate Medical Director – Primary Care
GP Advisor

In attendance:
NWSSP – WRPS Head of Finance
NWSSP - WRPS Head of Safety and Learning
WRPS Operations Team
WRPS Safety and Learning Team

2.03 Other individuals may be involved at the discretion of the Chairman (e.g. representatives from NSAGs as appropriate). The WRPC shall appoint a vice chairman from the agreed membership. The vice-chair shall deputise for the Chair in their absence for any reason.

2.04 In the event that a member of the WRPC is unable to attend a meeting he/she is required to seek a suitable person to attend on their behalf.

3. Dealing with Members' interests during meetings

3.01 The Chair, advised by the Committee Secretariat, must ensure that the WRPC's decisions on all matters brought before it are taken in an open, balanced, objective and unbiased manner. In turn, individual members must demonstrate, through their actions, that their contribution to the WRPC's decision making is based upon the best interests of the NHS in Wales.

3.02 Where individual members identify an interest in relation to any aspect of business set out in the meeting agenda, that member must declare an interest at

the start of the meeting. Members should seek advice from the Chair, through the Committee Secretariat before the start of the meeting if they are in any doubt as to whether they should declare an interest at the meeting. All declarations of interest made at a meeting must be recorded in the minutes. It is responsibility of the chair, on behalf of the Committee, to determine the action to be taken in response to the declaration of interest, this can include excluding the member, where they have a direct or indirect financial interest or participating fully in the discussion but taking no part in the WRPC decision.

4. Quorum

4.01 A quorum shall be the Chairman or Vice Chair and at least 4 other representatives, 2 of which must be officer members of shared services and 2 of which must be NHS Trust or LHB representatives.

Repeated non-attendance will be reported to the NWSSP Committee.

5. Frequency of Meetings

5.01 Meetings will be held at least 8 times per year, with additional meetings held if considered necessary.

6. Authority

6.01 The Accountable Officer for NWSSP is authorised to carry out any activity within the terms of reference and the scheme of delegation. In the normal course of WRPC business items included on the agenda are subject to discussion and decisions based on consensus. Decisions made by the Accountable Officer against that recommended by the WRPC will be reported to the NWSSP Committee and the Velindre NHS Trust Audit Committee for Shared Services.

6.02 The WRPC may, establish sub groups or task and finish groups as appropriate to address specific issues and to carry out on its behalf specific aspects of business.

7. Responsibilities of the WRPC

7.01 It is important that there is clarity between the role of the WRPC and that of the NWSSP Committee. The NWSSP Committee will have overall responsibility for overseeing the governance arrangements within WRPS and in support of this function the minutes of the WRPC will be forwarded for information and assurance including the highlighting of matters of significance.

7.02 The role of the WRPC is to:

- a) Receive assurance on the management of delegations for areas of

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responsibility detailed within this Terms of Reference and to report regularly to the Shared Services Partnership Committee on performance;

- b) Undertake actions reserved specifically for the WRPC;
- c) To provide advice and guidance to the NWSSP Accountable Officer on claims reimbursement decisions; and
- d) To support and promote a learning culture within NHS Wales.

8. WRPS areas of responsibility

8.01 The main areas of responsibility for which WRPS will be held to account by the WRPC are:

- To present key financial and performance information.
- To develop an effective and efficient process including technical notes for the receipt of claims and reimbursement of monies to NHS Wales.
- To ensure that there are effective processes for the forecasting of resource requirements over the short and medium term and that there is sufficient liquidity to meet obligations.
- To ensure that the transactions of the WRPS are fully recorded and that financial accounts are produced in accordance with the timetable set by the Welsh Government.
- To undertake regular assessments of the arrangements for the management of Concerns and Claims by NHS Wales.
- To undertake regular assessments of the arrangements for the management of GMPI claims by NHS Wales.
- To undertake the assessments of high risk clinical areas as required by Chief Executives of NHS Wales Bodies.
- To develop processes for learning from events and cascading information to all NHS Wales Bodies including undertaking detailed reviews of claims and identifying trends arising from claims.
- To undertake project work as required by the WRPC.
- To develop a process for the scrutiny of claims and Redress cases presented to each WRPC to provide assurance across NHS Wales that appropriate action has been taken to reduce the risk of recurrence. This process should have regard for the number and complexity of claims being presented to ensure that sufficient consideration is given to issues arising.
- To develop an effective and efficient process for handling and responding to enquiries in relation to indemnity and reimbursement matters.

9. WRPC reserved matters

- To approve the reimbursement of claims and Redress cases and impose penalties in accordance with the Reimbursement Procedures

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- To enact the risk sharing arrangements (not currently applicable to GMPI and Redress) as agreed by the NWSSP
- To receive and consider the annual statements of account
- To receive and consider the annual assessment reports and to approve recommendations for any necessary action.
- To receive and consider the outcome of claims reviews and to approve recommendations for any necessary action.
- To agree on a communication strategy across NHS Wales to ensure that learning from events is captured and communicated appropriately.
- To consider advice and guidance on matters of indemnity which are novel, contentious or expose NHS Wales to significant risk.
- To request claims reviews where the WRPC considers appropriate in order that lessons can be learnt on an All Wales basis.
- To ensure that arrangements are in place to enable the reporting of key issues and trends via the National Quality and Safety Forum.

10. Support and promote a learning culture across NHS Wales

10.1 The members of the WRPC will have collective responsibility for ensuring that the learning from events is formally considered and that a culture of improvement across NHS Wales is fostered. This will include providing advice and guidance at each meeting and where necessary taking action to address weaknesses identified, either at an individual organisational level or at a more strategic level.

11. Reporting Arrangements

11.01 Minutes shall be taken at each meeting and circulated to all members of the WRPC and to the NWSSP Committee for information.

11.02 Risk sharing arrangements will be agreed by the NWSSP Committee.

11.03 Regular financial reports on the risk sharing forecasting will be considered by the Shared Services Committee and provide to Welsh Government as and when required.

11.04 Annual presentations will be made to the groups identified by the WRPC (e.g. Chief Executives, Directors of Finance, Directors of Nursing and Medical Directors).

12. Audit Arrangements

12.01 The WRPS will be subject to audit by both internal and external auditors. The external auditors of Velindre NHS Trust will ensure that there is overall audit coverage of claims management across the NHS in Wales.

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13. Associated documents

- All Wales Policy on Indemnity and Insurance
- Scope of the Risk Pooling Arrangements
- WRPS Reimbursement Procedures

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2. Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership - Terms of Reference July 2019

1. BACKGROUND

1.1 In May 2012, all Health Boards and Trusts approved the Standing Orders for Shared Services Partnership Committee. Section 4.0.3 of the Standing Orders (as amended 1 March 2019) states:

“The SSPC shall establish a Sub-Committee structure that meets its own advisory and assurance needs and/or utilise Velindre’s Committee arrangements to assist in discharging its governance responsibilities.”

These Terms of Reference set out the arrangements for utilising the Velindre University NHS Trust Audit Committee to support the discharge of those relevant functions in relation to NHS Wales Shared Services Partnership (NWSSP).

ORGANISATIONAL STRUCTURE

Velindre University NHS Trust has an interest in NWSSP on two levels:

- a) The internal governance of NWSSP in relation to the host relationship; and
- b) As a member of NWSSP Committee in relation to the running of national systems and services.

In 2012, it was agreed that the Velindre Audit Committee would be utilised to act on behalf of NWSSP Committee, that there would be a clear distinction between these two areas/functions and that they would be addressed separately under the Audit Committee arrangements. This ‘functional split’ allows for clear consideration of the issues relating specifically to the business of the nationally run systems and national services that are provided by NWSSP and avoids the boundaries between the governance considerations of the hosting relationship and the governance considerations of NWSSP being blurred.

The functional split can be illustrated overleaf:

(a) Governance (Host Relationship) ↓	(b) Nationally Run Systems & Services ↓
1 Velindre University NHS Trust 2 Audit Committee	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership

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The governance and issues relating to the hosting of NWSSP dealt with in **(a)** will be incorporated into the standard business of the existing Velindre University NHS Trust Audit Committee, with a specific focus on alternating Trust Audit Committee business. The assurance for the business dealt with in **(a)** will be to the Velindre University NHS Trust Board. The Chair of NWSSP Audit Committee should receive copies of the meeting papers and will be invited to attend if there is anything on the agenda which has implications for the Shared Services Partnership Committee (SSPC).

Issues relating to NWSSP nationally run systems and services **(b)** will be fed into a separate Velindre University NHS Trust Audit Committee for NWSSP operating within its own work cycle. The assurance for the business dealt with in **(b)** will be to NWSSP Chair and the NWSSP Audit Committee, via the communication routes, detailed below.

The arrangements for **(a)** above, will not be considered further within these Terms of Reference, as it is for Velindre University NHS Trust Audit Committee to determine the relevant assurance required in relation to the host relationship.

This document goes on to outline the Terms of Reference for **(b)**, above.

2. INTRODUCTION

- 2.1 Velindre University NHS Trust's Standing Orders provide that *"The Board may and, where directed by the Welsh Government must, appoint Committees of the Trust either to undertake specific functions on the Board's behalf or to provide advice and assurance to the Board in the exercise of its functions. The Board's commitment to openness and transparency in the conduct of all its business extends equally to the work carried out on its behalf by Committees"*.
- 2.2 In line with Standing Orders and NWSSP's scheme of delegation, the SSPC shall nominate, annually, a Committee to be known as the Velindre University NHS Trust Audit Committee for NWSSP. The detailed Terms of Reference and Operating Arrangements in respect of this Committee are set out below.
- 2.3 These Terms of Reference and Operating Arrangements are based on the model Terms of Reference, as detailed in the NHS Wales Audit Committee Handbook, June 2012.

3 PURPOSE

- 3.1 The purpose of the Audit Committee ("the Committee") is to:

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- **Advise** and **assure** the SSPC and the Accountable Officer on whether effective arrangements are in place - through the design and operation of NWSSP's **system of assurance** - to support them in their decision taking and in discharging their accountabilities for securing the achievement of the organisation's objectives, in accordance with the standards of good governance determined for the NHS in Wales.

Where appropriate, the Committee will advise the Velindre University NHS Trust Board and SSPC as to where and how its system of assurance may be strengthened and developed further.

4 DELEGATED POWERS AND AUTHORITY

4.1 With regard to its role in providing advice to both Velindre University NHS Trust Board and the SSPC, the Audit Committee will comment specifically upon:

- The adequacy of NWSSP's strategic governance and assurance arrangements and processes for the maintenance of an effective system of good governance, risk management and internal control across the whole of the organisation's activities, designed to support the public disclosure statements that flow from the assurance processes (including the Annual Governance Statement) and providing reasonable assurance on:
 - NWSSP's ability to achieve its objectives;
 - Compliance with relevant regulatory requirements, standards, quality and service delivery requirements, other directions and requirements set by the Welsh Government and others;
 - The reliability, integrity, safety and security of the information collected and used by the organisation;
 - The efficiency, effectiveness and economic use of resources; and
 - The extent to which NWSSP safeguards and protects all of its assets, including its people.
- NWSSP's Standing Orders, and Standing Financial Instructions (including associated framework documents, as appropriate);
- The planned activity and results of Internal Audit, External Audit and the Local Counter Fraud Specialist (including Strategies, Annual Work Plans and Annual Reports);
- The adequacy of executive and management's response to issues identified by audit, inspection and other assurance activity, via

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- monitoring of NWSSP's Audit Action Plan;
 - Proposals for accessing Internal Audit service (where appropriate);
 - Anti-fraud policies, whistle-blowing processes and arrangements for special investigations as appropriate; and
 - Any particular matter or issue upon which the SSPC or the Accountable Officer may seek advice.
- 4.2 The Audit Committee will support the SSPC with regard to its responsibilities for governance (including risk and control) by reviewing:
- All risk and control related disclosure statements (in particular the Annual Governance Statement together with any accompanying Head of Internal Audit Statement, External Audit Opinion or other appropriate independent assurances), prior to endorsement by the SSPC;
 - The underlying assurance processes that indicate the degree of the achievement of corporate objectives, the effectiveness of the management of principal risks and the appropriateness of the above disclosure statements;
 - The policies for ensuring compliance with relevant regulatory, legal and code of conduct and accountability requirements; and
 - The policies and procedures for all work related to fraud and corruption as set out in Welsh Government Directions and as required by NHS Protect.
- 4.3 In carrying out this work, the Audit Committee will primarily utilise the work of Internal Audit, External Audit and other assurance functions, but will not be limited to these audit functions. It will also seek reports and assurances from directors and managers as appropriate, concentrating on the overarching systems of good governance, risk management and internal control, together with indicators of their effectiveness.
- 4.4 This will be evidenced through the Audit Committee's use of effective governance and assurance arrangements to guide its work and that of the audit and assurance functions that report to it, and enable the Audit Committee to review and form an opinion on:
- The **comprehensiveness** of assurances in meeting the SSPC and the Accountable Officer's assurance needs across the whole of the organisation's activities; and
 - The **reliability and integrity** of these assurances.
- 4.5 To achieve this, the Audit Committee's programme of work will be designed to provide assurance that:

- There is an effective internal audit function that meets the standards set for the provision of internal audit in the NHS in Wales and provides appropriate independent assurance to the SSPC and the Accountable Officer through the Audit Committee;
- There is an effective Counter Fraud service that meets the standards set for the provision of counter fraud in the NHS in Wales and provides appropriate assurance to the SSPC and the Accountable Officer through the Audit Committee;
- There are effective arrangements in place to secure active, ongoing assurance from management with regard to their responsibilities and accountabilities, whether directly to the SSPC and the Accountable Officer or through the effective completion of Audit Recommendations and the Audit Committee's review of the development and drafting of the Annual Governance Statement;
- The work carried out by key sources of external assurance, in particular, but not limited to the SSPC's external auditors, is appropriately planned and co-ordinated and that the results of external assurance activity complements and informs (but does not replace) internal assurance activity;
- The work carried out by the whole range of external review bodies is brought to the attention of the SSPC and that the organisation is aware of the need to comply with related standards and recommendations of these review bodies, together with the risks of failing to comply;
- The systems for financial reporting to the SSPC, including those of budgetary control, are effective; and
- The results of audit and assurance work specific to the organisation and the implications of the findings of wider audit and assurance activity relevant to the SSPC's operations, are appropriately considered and acted upon to secure the ongoing development and improvement of the organisation's governance arrangements.

In carrying out this work, the Audit Committee will follow and implement the Audit Committee for Shared Services Annual Work Plan and will be evidenced through meeting papers, formal minutes, and highlight reports to the SSPC, Velindre Trust Board and annually, via the Annual Governance Statement, to the Velindre University NHS Trust's Chief Executive.

Authority

- 4.6 The Audit Committee is authorised by the SSPC to investigate or to have investigated any activity within its Terms of Reference. In doing so, the Audit Committee shall have the right to inspect any books, records or documents of NWSSP, relevant to the Audit Committee's remit and ensuring patient/client and staff confidentiality, as appropriate. It may seek relevant information from any:

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- Employee (and all employees are directed to co-operate with any reasonable request made by the Audit Committee); and
- Any other Committee, Sub Committee or Group set up by the SSPC to assist it in the delivery of its functions.

4.7 The Audit Committee is authorised by the SSPC to obtain external legal or other independent professional advice and to secure the attendance of outsiders with relevant experience and expertise if it considers it necessary, in accordance with the SSPC's procurement, budgetary and other requirements.

Access

4.8 The Head of Internal Audit and the Audit Manager of External Audit shall have unrestricted and confidential access to the Chair of the Audit Committee at any time and the Chair of the Audit Committee will seek to gain reciprocal access as necessary.

4.9 The Audit Committee will meet with Internal and External Auditors and the nominated Local Counter Fraud Specialist, without the presence of officials, on at least one occasion each year.

4.10 The Chair of Audit Committee shall have reasonable access to Executive Directors and other relevant senior staff.

Sub Committees

4.11 The Audit Committee may, subject to the approval of the SSPC, establish Sub Committees or Task and Finish Groups to carry out on its behalf specific aspects of Committee business. Currently, there is an established Welsh Risk Pool Committee which is a Sub Committee of the SSPC, however, there are no Sub Committees of the Audit Committee.

5 MEMBERSHIP

Members

5.1 A minimum of 3 members, comprising:

Chair	Independent member of the Board
Members	Two other independent members of the Velindre Trust Board.

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The Audit Committee may also co-opt additional independent 'external' members from outside the organisation to provide specialist skills, knowledge and expertise.

The Chair of the organisation shall not be a member of the Audit Committee.

Attendees

5.2 In attendance:

NWSSP Managing Director, as Accountable Officer
NWSSP Chair
NWSSP Director of Finance & Corporate Services
NWSSP Director of Audit & Assurance
NWSSP Head of Internal Audit
NWSSP Audit Manager
NWSSP Head of Finance and Business Development
NWSSP Corporate Services Manager
Representative of Velindre University NHS Trust
Local Counter Fraud Specialist
Representative of the Auditor General for Wales
Other Executive Directors will attend as required by the Committee Chair

By invitation The Committee Chair may invite:

- any other Partnership officials; and/or
- any others from within or outside the organisation

to attend all or part of a meeting to assist it with its discussions on any particular matter.

The Velindre Chief Executive Officer should be invited to attend, where appropriate, to discuss with the Audit Committee the process for assurance that supports the Annual Governance Statement.

Secretariat

Secretary	As determined by the Accountable Officer
-----------	--

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Member Appointments

- 5.3 The membership of the Audit Committee shall be determined by the Velindre Trust Board, based on the recommendation of the Trust Chair; taking account of the balance of skills and expertise necessary to deliver the Audit Committee's remit and subject to any specific requirements or directions made by Welsh Government.
- 5.4 Members shall be appointed to hold office for a period of four years. Members may be re-appointed, up to a maximum of their term of office. During this time a member may resign or be removed by the Velindre Trust Board.
- 5.5 Audit Committee members' Terms and Conditions of Appointment, (including any remuneration and reimbursement) are determined on appointment by the Minister for Health and Social Services.

Support to Audit Committee Members

- 5.6 The NWSSP Head of Finance and Business Development and NWSSP Corporate Services Manager, on behalf of the Audit Committee Chair, shall:
- Arrange the provision of advice and support to Audit Committee members on any aspect related to the conduct of their role
 - Ensure that Committee agenda and supporting papers are issued 5 working days in advance of the meeting taking place; and
 - Ensure the provision of a programme of organisational development for Audit Committee members as part of the Trust's overall Organisational Development programme developed by the Velindre Executive Director of Workforce & Organisational Development.

6 AUDIT COMMITTEE MEETINGS

Quorum

- 6.1 At least two members must be present to ensure the quorum of the Audit Committee, one of whom should be the Audit Committee Chair or Vice Chair.

Frequency of Meetings

- 6.2 Meetings shall be held no less than quarterly and otherwise as the Chair of the Audit Committee deems necessary, consistent with NWSSP's Annual Plan of Business. The External Auditor or Head of Internal Audit may

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request a meeting if they consider that one is necessary.

Withdrawal of Individuals in Attendance

- 6.3 The Audit Committee may ask any or all of those who normally attend but who are not members to withdraw to facilitate open and frank discussion of particular matters.

7 RELATIONSHIP & ACCOUNTABILITIES WITH THE TRUST BOARD & SSPC DELEGATED TO THE AUDIT COMMITTEE

- 7.1 Although the Velindre Trust Board, with the SSPC and its Sub Committees, including the Welsh Risk Pool Sub Committee, has delegated authority to the Audit Committee for the exercise of certain functions as set out within these Terms of Reference, it retains overall responsibility and accountability for ensuring the quality and safety of healthcare for its citizens through the effective governance of the organisation.
- 7.2 The Audit Committee is directly accountable to the Velindre Trust Board for its performance in exercising the functions set out in these Terms of Reference.
- 7.3 The Audit Committee, through its Chair and members, shall work closely with NWSSP and its other Sub Committees to provide advice and assurance to the SSPC by taking into account:
- Joint planning and co-ordination of the SSPC business; and
 - Sharing of information

in doing so, contributing to the integration of good governance across the organisation, ensuring that all sources of assurance are incorporated into NWSSP's overall risk and assurance arrangements. This will primarily be achieved through the discussions held at the SSPC, annually, at the end of the financial year.

- 7.4 The Audit Committee will consider the assurance provided through the work of the SSPC's other Committees and Sub Committees to meet its responsibilities for advising the SSPC on the adequacy of the organisation's overall system of assurance by receipt of their annual work plans.
- 7.5 The Audit Committee shall embed the SSPC's and Trust's corporate standards, priorities and requirements, e.g. equality and human rights, through the conduct of its business.

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8 REPORTING AND ASSURANCE ARRANGEMENTS

8.1 The Audit Committee Chair shall:

- Report formally, regularly and on a timely basis to the Board, SSPC and the Accountable Officer on the Audit Committee's activities. This includes verbal updates on activity and the submission of committee minutes, and written highlight reports throughout the year;
- Bring to the Velindre University NHS Trust Board, SSPC and the Accountable Officer's specific attention any significant matters under consideration by the Audit Committee; and
- Ensure appropriate escalation arrangements are in place to alert the SSPC Chair, Managing Director (and Accountable Officer) or Chairs of other relevant Committees, of any urgent/critical matters that may affect the operation and/or reputation of the organisation.

8.2 The Audit Committee shall provide a written Annual Report to the SSPC and the Accountable Officer on its work in support of the Annual Governance Statement, specifically commenting on the adequacy of the assurance arrangements, the extent to which risk management is comprehensively embedded throughout the organisation, the integration of governance arrangements and the appropriateness of self-assessment activity against relevant standards. The report will also record the results of the Audit Committee's self-assessment and evaluation.

8.3 The Velindre Trust Board and SSPC may also require the Audit Committee Chair to report upon the Audit Committee's activities at public meetings or to community partners and other stakeholders, where this is considered appropriate, e.g. where the Audit Committee's assurance role relates to a joint or shared responsibility.

8.4 The NWSSP Head of Finance and Business Development and Corporate Services Manager, on behalf of the Partnership, shall oversee a process of regular and rigorous self-assessment and evaluation of the Audit Committee's performance and operation, including that of any Sub Committees established. In doing so, account will be taken of the requirements set out in the NHS Wales Audit Committee Handbook.

9 APPLICABILITY OF STANDING ORDERS TO COMMITTEE BUSINESS

9.1 The requirements for the conduct of business as set out in the NWSSP's Standing Orders are equally applicable to the operation of the Audit Committee, except in the following areas:

- Quorum (*as per section on Committee meetings*)

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- Notice of meetings
- Notifying the public of meetings
- Admission of the public, the press and other observers

10 REVIEW

- 10.1 These Terms of Reference and operating arrangements shall be reviewed annually by the Audit Committee with reference to the SSPC and Velindre Trust Board.

ADVISORY GROUPS AND EXPERT PANELS

Terms of Reference and Operating Arrangements

**This Annexe forms part of, and shall have effect as if incorporated in the
SSPC Standing Orders**

1. Evidence Based Procurement Board (EBPB)

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1. Terms of Reference of the Evidence Based Procurement Board (EBPB) of the NHS Wales Shared Services Partnership (NWSSP) (August 2018)

1. Aims and Objectives

The Board shall be known as the 'Evidence Based Procurement Board' (EBPB), and will consist of professionals from across various disciplines within NHS Wales and appropriate research bodies, making recommendations and guidance for implementation by the Welsh NHS.

The EBPB advises, promotes, develops and implements value and evidence based procurement of medical technologies for NHS Wales. The group will assist with rationalisation and standardisation in line with Prudent healthcare principles, underpinned with the "*Once for Wales*" philosophy, and will assess whether NHS Wales should discard devices/technologies if they are deemed inappropriate or wasteful.

The EBPB will produce advice and guidance to support planning and decision making in Local Health Boards and Trusts.

The EBPB shall provide advice, guidance and recommendations to the Shared Services Committee and the WG Efficiency Healthcare Value & Improvement Group.

The EBPB will support NHS Wales core values through the assessment of quality and safety elements of medical technologies; using this to provide high value evidence based care whilst reducing harm. In addition, through the rationalisation and standardisation programme, the EBPB will enable reduced variation and waste. It also specifically supports the 2018 report "*A Healthier Wales: our Plan for Health and Social Care*" principles of "Higher value" (better outcomes, better experience at reduced cost, less variation and no harm) and "Evidence driven" (the use of research, knowledge and information to understand what works).

In line with the emphasis of "Value" in "*A Healthier Wales*", the EBPB will play a key role in assisting the delivery of the Value Based Health Care agenda across the NHS in Wales.

It is acknowledged that there will be some areas that will be of mutual interest to Health Technology Wales (HTW) and these will be addressed through discussion with appropriate representatives.

2. MEMBERSHIP

Membership will be endorsed by Welsh Government and made up of senior

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professionals from NHS Wales and academia. The EBPB will consist of both voting and non-voting members. Membership is as follows;

- | | |
|---|-------------------|
| • Chair - Medical Director/Assistant MD | - Stephen Edwards |
| • NWSSP Director (SRO) | - Mark Roscrow |
| • Finance Director | - Hywel Jones |
| • Health Economist | - Pippa Anderson |
| • Director of SMTL | - Pete Phillips |
| • Health Technology Wales | - Susan Myles |
| • Procurement Services | - Andy Smallwood |
| • Deputy Executive Nurse Director | - Jason Roberts |
| • Secondary Care Clinician | - Paul Morgan |
| • National Clinical Lead for Prudent & Value Based Care/Primary Care Senior Clinician | - Dr Sally Lewis |
| • Value Based Care/National Lead VBP | - Adele Cahill |
| • Academic Clinician | - Prof Haray |
| • Academia | - Sam Evans |
| • NWSSP MD | - Neil Frow |

Non-voting members may be invited to attend as and when appropriate;

- Individuals co-opted for advice on specialist category areas, including Clinical networks and clinicians locally.
- Nominated experts from Evidence Research Group

Secretariat

- NHS Wales Shared Services Partnership – Procurement Services
- NHS Wales staff may request to attend as observers by writing in advance to the Chair.

Deputies

In the event of a voting member not being in attendance, an agreed named deputy should attend. The EBPB will approve deputies for all voting members of the group, (Chair excluded). A Vice Chair will be appointed in accordance with Point 4.

3. OFFICERS

The Chair will normally be a Medical Director/ Assistant Medical Director, appointed by the EBPB and approved by Welsh Government whose term of office shall normally be between 1-5 years. They will be eligible for re-appointment for an additional term of office, but the total period cannot exceed 10 years.

A Vice-Chair will be elected from the voting members. The Vice Chair or in their

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absence, another voting member may preside over meetings in the absence of the Chair.

4. MEETINGS

The EBPB will meet a minimum of 4 times per year, and roles and responsibilities of members should be readily available to any relevant party on request.

5. DECLARATION OF INTEREST

Members MUST declare, in advance any financial and/or personal interests, to any related matter that is subject of consideration. Any declarations made and/or actions taken will be noted in the minutes.

6. VOTING

Any issues/questions should be resolved by consensus. Only voting members will have voting rights. Deputies will be eligible to vote. The Chair will not normally vote on matters however in the case of equality of votes, the Chair or person presiding as Chair will have the casting vote. Members with a conflict of interest in a specific Topic, including members who have had a significant role in the preparation of the submissions being considered, will not cast a vote for that Topic.

7. QUORUM

Quorum will be 50% of voting members.

8. VALIDITY OF PROCEEDINGS/MEMBERSHIP VACANCIES

Validity of proceedings of the EBPB is not affected by a vacancy or defect in the appointment of a member of deputy. Membership of the EBPB shall end if;

- Members resign by giving notice in writing to the Chair of the EBPB
- Absenteeism from 3 consecutive ordinary meetings; unless the EBPB is satisfied that absence is due to reasonable cause
- Ceases to belong to the body they represent
- Term of office expires

9. EVIDENCE REVIEW GROUP (ERG)

The ERG is a standing committee which reports to the EBPB. Staff from SMTL and ProcS form the core membership who will undertake the day to day workload for the ERG.

The ERG will also include experts in Health Economics and Human Factors from

Swansea University as and when required.

The ERG will liaise with other researchers and analysts as and when required, including partnering with HTW staff.

Expert Membership - The ERG will recruit expert members as and when required to provide clinical and domain-specific advice and expertise. Expert members may include Clinical experts from NHS Wales and Welsh Government National Special Advisory Groups (NSAGs).

10. POWERS OF THE EBPB

- The EBPB may require the Evidence Review Group (ERG) to convene meetings of expert advisors.
- The work and meetings of the ERG and expert advisors should be reported to the EBPB.
- The ERG should operate in an advisory role to the EBPB.
- The EBPB may seek independent advice as and when appropriate.
- The EBPB may commission external bodies to evaluate evidence in relation to products.
- The EBPB and ERG will incur the minimum necessary expenditure to enable their work to be carried out. These expenses will be considered and administered by NWSSP Shared Services Procurement Services.
- Nominated experts from the ERG may be required to attend meetings of the EBPB.

11. GOVERNANCE AND ACCOUNTABILITY

The EBPB is accountable to the NWSSP committee and will utilise NWSSP's governance structures.

12. ROLES AND RESPONSIBILITIES

- Support the rationalisation and standardisation agenda in line with prudent Healthcare principles.
- Review evaluations and evidence assessments of medical technologies.
- Develop a work programme determined by Health Boards/Trusts, Welsh Risk Pool and other stakeholders.
- Provide advice to stakeholders regarding new or innovative products for use across NHS Wales in consultation with HTW.
- Liaise with Academia on the EBPB work programme, including product development initiatives where appropriate.
- Participate in horizon scanning with other agencies such as HTW and advise on the potential impact for the NHS.

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- Provide advice on clinical pathways/treatments where devices and consumables are part of the clinical process, complimenting and supporting the work of NICE.
- Receive for consideration into the work programme topics referred by WG and other key stakeholders. This will include liaison with HTW's Front Door Group.
- Liaise and engage with professional peers.
- Produce an Annual report for review by NHS Wales and Shared Services Partnership Committee.
- Consider NICE guidance and Do Not Do recommendations when developing the work programme.
- Develop mechanisms to audit adoption of the EBPB advice.

13. GROUP STRUCTURE & METHODS

A separate document is available detailing the structure and working methodology of the EBPB and other structures.

Process for the Selection, Appointment and Termination of the Chair of the SSPC
This Annexe forms part of, and shall have effect as if incorporated in the SSPC SOs

The Shared Services Partnership Committee (SSPC) has the responsibility for appointing the Chair of the SSPC. Whilst the appointment is not a Ministerial appointment the planned process will take account of the appointment principles outlined in the “Governance Code on Public Appointments” which came into effect on 1st January 2017 and sets out the regulatory framework for public appointments.

MAIN BODY

In line with the Governance Code on Public Appointments to Public Bodies 2016 the principles of public appointments are summarised below:

A. Ministerial responsibility - The ultimate responsibility for appointments and thus the selection of those appointed rests with Ministers who are accountable to Parliament for their decisions and actions. Welsh Ministers are accountable to Welsh Government.

B. Selflessness - Ministers when making appointments should act solely in terms of the public interest.

C. Integrity - Ministers when making appointments must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must declare and resolve any interests and relationships.

D. Merit - All public appointments should be governed by the principle of appointment on merit. This means providing Ministers with a choice of high quality candidates, drawn from a strong, diverse field, whose skills, experiences and qualities have been judged to meet the needs of the public body or statutory office in question.

E. Openness - Processes for making public appointments should be open and transparent.

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F. **Diversity** - Public appointments should reflect the diversity of the society in which we live and appointments should be made taking account of the need to appoint boards which include a balance of skills and backgrounds.

The essential features of the process will include the following:

- A panel must be set up to oversee the appointments process;
- The panel must be chaired by an independent assessor;
- An agreed selection process, selection criteria and publicity strategy for a successful appointment;
- A panel report must be prepared, signed by the chair of the appointment panel; and
- The appointment of the successful candidate must be publicised.

It is important that all public appointees uphold the standards of conduct set out in the Committee on Standards in Public Life's Seven Principles of Public Life. The panel must satisfy itself that all candidates for appointment can meet these standards and have no conflicts of interest that would call into question their ability to perform the role.

The selection panel will comprise of the following members:

- 3 members of the SSPC; and
- NWSSP Director of Workforce and Organisational Development

The appointment process is managed by the NWSSP Director of Workforce and Organisational Development .

A suite of supporting documentation has been developed to support the process.

The job **advertisement**. It is proposed that, in line with the practice adopted by Welsh Government for all other public appoints this post is advertised on Job Wales which is the Western Mail and Daily Post on-line publication.

The candidate application **form**. The content and format very closely mirrors the application form currently used by the Welsh Government for Ministerial Public Appointments.

A **briefing pack** for candidates. This includes details of the role profile and person specification.

Governance and Risk Issues

Whilst the appointment is not a Ministerial appointment the planned process will

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take account of the appointment principles outlined in the “Governance Code on Public Appointments” which came into effect on 1st January 2017 and sets out the regulatory framework for public appointments.

The appointment documentation and processes has been reviewed and agreed by the Director of Governance & Corporate Services/Board Secretary at Cwm Taf Morgannwg UHB who is a member of the SSPC; and has also been provided to the Director of Corporate Governance/Board Secretary at Velindre University NHS Trust to ensure that the appointment aligns to Velindre’s governance requirements.

The selection process will be repeated following each maximum term of office for the Chair of the SSPC, or when the Chair resigns, or following removal of the Chair by termination.

Suspension and Termination

Should the circumstances laid down in the draft regulations at 9. (1), 9.(3), 9.(5) or 10.(1) emerge, and the removal (i.e. suspension or termination) of the Chair is deemed necessary, the Committee will agree the reasons for the decision to do so and formally submit these reasons to a panel constituted as that described for the selection process above.

The panel will then make a recommendation to Velindre University NHS Trust to suspend or remove the Chair. Velindre University NHS Trust will then take the necessary action and subsequently provide the Welsh Ministers with the reasons agreed as per section 9.(2) (termination) or 10.(2) (suspension) of the Regulations.

SHARED SERVICES PARTNERSHIP COMMITTEE
NWSSP Scheme of Delegation for Pandemic Expenditure

**This Annexe forms part of, and shall have effect as if incorporated in the
SSPC Standing Orders**

The Velindre NHS University Trust Standing Orders (SOs) and Standing Financial Instructions (SFIs) set out the delegated financial limits for expenditure incurred by NWSSP. In terms of Procurement expenditure, the SFIs distinguish between:

1. **Contracts for and on behalf of NHS Wales** – these represent contracts that are arranged on an All Wales basis, whereby expenditure is incurred by the individual Health Boards and Trusts. In such cases, payments to suppliers are made directly by the individual Health Boards and Trusts utilising their own bank accounts; and
2. **National contracts** – these represent contracts whereby goods/services systems are procured by NWSSP, on behalf of NHS Wales. In such cases, payments to suppliers are made directly by NWSSP, utilising the Velindre University NHS Trust bank account. Such expenditure is normally funded either directly by Welsh Government or through recharges made to Health Boards and Trusts.

The financial limits delegated to NWSSP differ in respect of each type of contract as follows:

1. **Contracts on behalf of Wales** - the Managing Director has delegated authority to approve contracts up to £1m in value. Contracts exceeding £1m also require the approval of the NWSSP Chair. These contracts also require prior approval of the Health Minister if they exceed £1m.
2. **National Contracts** – The Managing Director is able to sign contracts up to a value of £100,000 (revenue) £100,000 (capital) and the Managing Director & The Chair together are able to sign contracts up to a value of £200,000 (revenue) £750,000 *(capital). *Along with approval of Shared Services Partnership Committee

Under the existing Standing Orders and Standing Financial Instructions, contracts exceeding £100,000, required approval of the Velindre Trust Board.

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At the Velindre University NHS Trust Board meeting of 18 March 2020, it was approved to increase the Chief Executive authorisation limit to £1M from £100k, for both revenue and capital. Therefore, contracts in excess of £1M will still require approval of the Velindre Trust Board, which for expedience will need to be through the existing mechanism of Chair's action.

Urgent Contracts

The above arrangements have been in operation since 2012 and whilst they have generally operated satisfactorily, they have caused particular issues for contracts that need to be entered into on a timely basis, due to unique and unforeseen circumstances. Such issues were encountered at the time of the Brexit preparations in January 2019 and similar but more acute, issues were being encountered with regard to contracts relating to the COVID 19 pandemic.

The Public Contract Regulations 2015 through Regulation 32 (2) (c) provides for the direct award of business above threshold "for reasons of extreme urgency brought about by events unforeseeable by the contracting authority". We would confidently seek to rely on this regulation given the nature of the pandemic situation and the significant, unforeseen threat to life which has arisen.

Future COVID 19 Expenditure

It is anticipated that in the future, there will be other situations whereby NWSSP will be required to enter into national contracts on a timely basis in response to emergency business continuity arrangements. It was therefore agreed that the delegation limits set out in the SFIs and already in place for the "Contracts on behalf of Wales" should also apply to "national contracts" relating to pandemics (e.g. COVID-19).

As a consequence, it was agreed that the Managing Director and Chair be able to authorise contacts up to £2M, where Welsh Government approval has been obtained. As a contingency measure, it was also agreed that in the event that either the Chair or the Managing Director not being available, then the Director of Finance & Corporate Services is also delegated authority to sign up to £2M.

In the event contracts are over the £2M threshold, then NWSSP will look to rely on the Velindre University NHS Trust escalation arrangements for urgent Board approvals (i.e. use of Chair's urgent action).

The All Wales Board Secretaries forum have developed emergent governance principles, in recognition of the need to make timely and pragmatic decisions but

maintain effective governance. The above amendments are consistent with this guidance, which is set out below, for information.

Board Secretaries - Emergent governance principles – COVID-19

- **Public interest and patient safety** - We will always act in the best interest of the population of Wales and will ensure every decision we take sits in this context taking into account the national public health emergency that (COVID-19) presents.
- **Staff wellbeing and deployment** – we will protect and support our staff in the best way we can. We will deploy our knowledge and assets where there are identified greatest needs.
- **Good governance and risk management** – we will maintain the principles of good governance and risk management ensuring decisions and actions are taken in the best interest of the public, our staff and stakeholders ensuring risk and impact is appropriately considered.
- **Delegation and escalation** – any changes to our delegation and escalation frameworks will be made using these principles, will be documented for future record and will be continually reviewed as the situation unfolds. Boards and other governing fora will retain appropriate oversight acknowledging different arrangements may need to be in place for designated officers, deputies and decisions.
- **Departures** - where it is necessary to depart from existing standards, policies or practices to make rapid but effective decisions - these decisions will be documented appropriately. Departures are likely, but not exclusively, to occur in areas such as standing orders (for example in how the Board operates), Board and executive scheme of delegation, consultations, recruitment, training and procurement, audit and revalidation.
- **One Wales** – we will act in the best interest of all of Wales ensuring where possible resources and partnerships are maximised and consistency is achieved where it is appropriate to do so. We will support our own organisation and the wider NHS to recover as quickly as possible from the national public health emergency that COVID-19 presents returning to business as usual as early as is safe to do so.
- **Communication and transparency** - we will communicate openly and transparently always with the public interest in mind accepting our normal arrangements may need to be adapted, for example Board and Board Committee meetings being held in public.

Standing Orders, Reservation and Delegation of Powers for the
Shared Services Partnership Committee
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MEETING	Velindre University NHS Trust Audit Committee for NHS Wales Shared Services Partnership
DATE	30 June 2020
PREPARED BY	Roxann Davies, Corporate Services
PRESENTED BY	Roxann Davies, Corporate Services
RESPONSIBLE HEAD OF SERVICE	Andy Butler, Director of Finance and Corporate Services
TITLE OF REPORT	Audit Committee Forward Plan 2020-21

PURPOSE

To provide a summary of items expected to be presented at forthcoming Audit Committee meetings, scheduled for 2020-22.

Month	Standing Items	Audit Reports	Governance	Annual Items
Q3 2020/21 20 October 2020 <i>Boardroom</i> <i>NWSSP HQ, Unit 4/5</i> <i>Charnwood Court, Heol</i> <i>Billingsley, Parc Nantgarw,</i> <i>Cardiff, CF15 7QZ</i> <i>or by Teams (as appropriate)</i>	Minutes & Matters Arising External Audit Position Statement Internal Audit Progress Report Counter Fraud Position Statement	External Audit Audit Wales Nationally Hosted IT Systems Report Audit Wales Management Letter Internal Audit As outlined in the Internal Audit Operational Plan	Governance Matters to include Annual Review of Stores Write-Off Figures Tracking of Audit Recommendations to include Annual Review of Audit Recommendations Not Yet Implemented Corporate Risk Register COVID-19 Review of Lessons Learned COVID-19 Expenditure and Governance Arrangements	Audit Committee Effectiveness Survey Results Review of Audit Committee Terms of Reference Audit Committee Annual Report Health and Care Standards Self-Assessment and Action Plan Caldicott Principles Into Practice Annual Report / Freedom of Information Annual Report Review of Raising Concerns (Whistleblowing) Policy NWSSP Annual Review 2019-20
Q4 2020/21 26 January 2021 <i>Boardroom</i> <i>NWSSP HQ, Unit 4/5</i> <i>Charnwood Court, Heol</i> <i>Billingsley, Parc Nantgarw,</i> <i>Cardiff, CF15 7QZ</i> <i>or by Teams (as appropriate)</i>	Minutes & Matters Arising External Audit Position Statement Internal Audit Progress Report Counter Fraud Position Statement	External Audit Audit Wales Office Proposed Audit Work Internal Audit As outlined in the Internal Audit Operational Plan	Governance Matters Tracking of Audit Recommendations Corporate Risk Register	Pre-meet between Audit Committee Chair, Independent Members, Internal and External Auditors and Local Counter Fraud Review of Risk Management Protocol, Assurance Mapping, Appetite Statement and Board Assurance Framework Draft Integrated Medium Term Plan Summary

<p>Q1 2021/22 28 April 2020</p> <p><i>Boardroom NWSSP HQ, Unit 4/5 Charnwood Court, Heol Billingsley, Parc Nantgarw, Cardiff, CF15 7QZ</i></p> <p><i>or by Teams (as appropriate)</i></p>	<p>Minutes & Matters Arising</p> <p>External Audit Position Statement</p> <p>Internal Audit Progress Report</p> <p>Counter Fraud Position Statement</p>	<p>Internal Audit As outlined in the Internal Audit Operational Plan</p> <p>Head of Internal Audit Opinion</p> <p>Review of Internal Audit Operational Plan</p> <p>Quality Assurance & Improvement Programme</p>	<p>Governance Matters</p> <p>Tracking of Audit Recommendations</p> <p>Corporate Risk Register</p> <p>Assurance Mapping</p>	<p>Audit Committee Effectiveness Survey</p> <p>Annual Governance Statement</p> <p>Counter Fraud Self-Review Submission Tool</p> <p>Counter Fraud Work Plan</p> <p>Counter Fraud Annual Report</p> <p>Integrated Medium Term Plan</p> <p>Head of Internal Audit Opinion and Annual Report</p>
<p>Q2 2021/22 TBC June 2020</p> <p><i>Boardroom NWSSP HQ, Unit 4/5 Charnwood Court, Heol Billingsley, Parc Nantgarw, Cardiff, CF15 7QZ</i></p> <p><i>or by Teams (as appropriate)</i></p>	<p>Minutes & Matters Arising</p> <p>External Audit Position Statement</p> <p>Internal Audit Progress Report</p> <p>Counter Fraud Position Statement</p>	<p>Internal Audit As outlined in the Internal Audit Operational Plan</p> <p>Head of Internal Audit Opinion</p> <p>Review of Internal Audit Operational Plan</p> <p>Quality Assurance & Improvement Programme</p>	<p>Governance Matters</p> <p>Tracking of Audit Recommendations</p> <p>Corporate Risk Register</p> <p>Assurance Mapping</p>	<p>Audit Committee Effectiveness Survey Results</p> <p>Annual Governance Statement</p> <p>Counter Fraud Policy Review</p> <p>Audit Committee Annual Report</p> <p>Review of Standing Orders for the Shared Services Partnership Committee</p> <p>Review of Audit Committee Terms of Reference</p> <p>Audit Committee Annual Report</p>
<p>Future Committee Dates 2021-2022</p>	<p>Q1 2021/22 20 April 2021 <i>Boardroom, NWSSP HQ or by Teams (as appropriate)</i></p>	<p>Q2 2021/22 TBC June 2021 <i>Boardroom, NWSSP HQ or by Teams (as appropriate)</i></p>	<p>Q3 2021/22 TBC October 2021 <i>Boardroom, NWSSP HQ or by Teams (as appropriate)</i></p>	<p>Q4 2021/22 TBC January 2021 <i>Boardroom, NWSSP HQ or by Teams (as appropriate)</i></p>