Audit, Risk and Assurance Committee

Tue 09 July 2024, 10:00 - 12:00

Agenda

10:00 - 10:00
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1. PRELIMINARY MATTERS

ARAC_Agenda_09JULY2024 FINAL.pdf (3 pages)

1.1. Welcome and Apologies

1.2. Declarations of Interest

1.3. Minutes from the previous meeting held on 14 May 2024 for approval

ARA_1.3_Draft Minutes 14 May 2024.pdf (11 pages)

1.4. Committee Action Log

ARA_1.4_ARAC Action Log July 2024.pdf (1 pages)

10:00 - 10:00
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2. ITEMS FOR APPROVAL/RATIFICATIONS/DECISION

2.1. Annual Report and Accounts 2023-24

Deputy Chief Executive/Director of Finance, Capital and Support Services and Director of Corporate Governance

ARA_2.1_Final Annual Repoort & Accounts 2024 cover paper.pdf (7 pages)
ARA_2.1a_App1_PTHB Performance and Accountability Report 2023-24.pdf (161 pages)
ARA_2.1b_App2_Powys Health Board 2023-24 Final Accounts post audit.pdf (75 pages)
ARA_2.1c_App3_Audit enquiries letter - PTHB 23-24 HB approved.pdf (30 pages)
ARA_2.1d_App4_Letter of Representation Audit Committee 11 July 24.pdf (3 pages)

10:00 - 10:00
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3. ITEMS FOR ASSURANCE

3.1. Audit Wales ISA260 Audit Report including Letter of Representation

Deputy Chief Executive/Director of Finance, Capital and Support Services

ARA_3.1_2023.24 ISA 260 PTHB 3 July submission.pdf (26 pages)

3.2. Head of Internal Audit Opinion 2023/24

Head of Internal Audit

ARA_3.2_PTHB HIA Opinion & Annual Report 23-24 Cover.pdf (3 pages)
ARA_3.2a_PTHB HIA Opinion & Annual Report 23-24.pdf (32 pages)

Patterson,Liz
04/07/2024 12:50:25

3.3. Internal Audit Progress Report 2024-25 and Final Internal Audit Reports for 2023/24

Head of Internal Audit

ARA_3.3_Internal Audit Progress Report July 24 Cover.pdf (3 pages)
ARA_3.3a_Internal Audit Progress Report July 24.pdf (11 pages)

3.3.1. Continuing Health Care

- ARA_3.3b_CHC FNC Final Report.pdf (20 pages)

3.3.2. Patient Experience

- ARA_3.3c_Patient Experience Final Internal Audit Report.pdf (12 pages)

3.3.3. Risk Management and Assurance

- ARA_3.3d_Risk Management Assurance Final Report.pdf (18 pages)

3.4. External Audit Update Reports

External Audit

- ARA_3.4_Audit Wales Update July 2024.pdf (12 pages)

3.5. Counter Fraud update

Head of Local Counter Fraud

- ARA_3.5_ Counter Fraud Update cover.pdf (3 pages)
- ARA_3.5a_Counter Fraud Update Report.pdf (3 pages)
- ARA_3.5b_Appendix 1 Counter Fraud Benchmark Report.pdf (5 pages)

3.6. Single Tender Waiver

Deputy Chief Executive/Director of Finance, Capital and Support Services

- ARA_3.6_Application for Single Tender Waiver Jul 24.pdf (2 pages)

3.7. Hosted Body annual report (HCRW)

Director of People and Culture

- ARA_3.7_Health and Care Research Wales Audit Committee July 2024.pdf (10 pages)

3.8. Confirmation Clinical Audit Programme in place

Medical Director

- ARA_3.8._Confirmation of Clinical Audit Programme.pdf (2 pages)
- ARA_3.8a_Clinical Audit Annual Programme_202425 final.pdf (14 pages)

3.9. Audit Recommendation Tracker

Director of Corporate Governance

- ARA_3.9_Audit Recomendations Cover Paper.pdf (5 pages)
- ARA_3.9a Internal Audit Recommendations COMPLETED since last report.pdf (2 pages)
- ARA_3.9b_Internal Audit Recommendations NOT YET DUE for implementation.pdf (5 pages)
- ARA_3.9c_Internal Audit Recommendations that REMAIN OUTSTANDING.pdf (2 pages)
- ARA_3.9d_External Audit COMPLETED since last report.pdf (1 pages)
- ARA_3.9e_External Audit Recommendations NOT YET DUE FOR IMPLEMENTATION.pdf (1 pages)
- ARA_3.9f_ExternaL Audit Recommendations that remain OUTSTANDING.pdf (1 pages)

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4. ITEMS FOR DISCUSSION

There are no items for inclusion in this section

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04/07/2024 12:50:2

10:00 - 10:00
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5. OTHER MATTERS

5.1. Committee Work programme

Director of Corporate Governance

ARA_5.1 ARAC Work Programme July 2024.pdf (1 pages)

5.2. Items to be Brought to the Attention of the Board and Other Committees

5.3. Any Other Urgent Business

5.4. Date of next meeting:

08 October 2024

Patterson,Liz
04/07/2024 12:50:25

POWYS TEACHING HEALTH BOARD
AUDIT, RISK & ASSURANCE COMMITTEE
TUESDAY 09 JULY 2024
10:00 – 12:00
VIA MICROSOFT TEAMS

GIG CYMRU NHS WALES | Bwrdd Iechyd Addysgu Powys | Powys Teaching Health Board

AGENDA

Time	Item	Title	Attached /Oral	Presenter
	1	**PRELIMINARY MATTERS**		
10:00	1.1	Welcome and Apologies	Verbal	Chair
	1.2	Declarations of Interest	Verbal	All
	1.3	Minutes from the Previous Meeting held 14 May 2024	Attached	Chair
	1.4	Committee Action Log	Attached	Chair
	2	**ITEMS FOR APPROVAL/RATIFICATION/DECISION**		

10.05	2.1	Annual Report and Accounts 2023-24, including:
		• the Performance Report;
		• the Accountability Report, including:
		  ○ Corporate Governance Report
		  ○ Remuneration and Staff Report
		  ○ Parliamentary Accountability and Audit Report;
		• the Financial Statements 2023-24
		• Enquiries of Management and those charged with Governance
			Attached	Deputy Chief Executive/Director of Finance, Capital and Support Services and Director of Corporate Governance

	3	**ITEMS FOR ASSURANCE**		
10.25	3.1	Audit Wales ISA260 Audit Report including Letter of Representation	Attached	Deputy Chief Executive/Director of Finance, Capital and Support Services

Patterson,Liz
04/07/2024 12:50:25

10.35	3.2	Head of Internal Audit Opinion 2023/24	Attached	Head of Internal Audit
10.45	3.3	Internal Audit Progress Report 2024-25 and Final Internal Audit Reports for 2023/24: *a)* Continuing Health Care *(Reasonable Assurance)* *b)* Patient Experience *(Reasonable Assurance)* *c)* Risk Management and Assurance *(Reasonable Assurance)*	Attached	Head of Internal Audit
11.05	3.4	External Audit Update Report	Attached	External Audit
11.15	3.5	Counter Fraud Update	Attached	Head of Local Counter Fraud
11.25	3.6	Single Tender Waiver (including extensions to contracts)	Attached	Deputy Chief Executive/Director of Finance, Capital and Support Services
11.30	3.7	Hosted Body annual report (HCRW)	Attached	Director of People and Culture
11.40	3.8	Confirmation Clinical Audit Programme in place	Attached	Director of Corporate Governance
11.45	3.9	Audit Recommendation Tracker	Attached	Director of Corporate Governance
	4	**ITEMS FOR DISCUSSION**		
There are no items for inclusion in this section				
	5	**OTHER MATTERS**		
11.55	5.1	Committee Annual Work Programme	Attached	Director of Corporate Governance
	5.2	Items to be Brought to the Attention of the Board and Other Committees	Verbal	Chair
	5.3	Any Other Urgent Business	Verbal	Chair
	5.4	Date of the Next Meeting: 08 October 2024		

Patterson,Liz
04/07/2024 12:50:25

Powys Teaching Health Board is committed to openness and transparency and conducts as much of its business as possible in a session that members of the public are normally welcome to attend and observe.

However, considering the current advice and guidance in relation to Coronavirus (COVID-19), the Board has agreed to run meetings virtually by electronic means as opposed to in a physical location, for the foreseeable future. This will unfortunately mean that members of the public will not be able attend in person. The Board has taken this decision in the best interests of protecting the public, our staff and Board members.

The Board is considering plans to enable its committee meetings to be made available to the public via live streaming. In the meantime, should you wish to observe a virtual meeting of a committee, please contact the Director of Corporate Governance/Board Secretary in advance of the meeting in order that your request can be considered on an individual basis (please contact Helen Bushell, Director of Corporate Governance/Board Secretary, helen.bushell2@nhs.wales.uk).

Patterson,Liz
04/07/2024 12:50:25

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AUDIT, RISK & ASSURANCE COMMITTEE

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MINUTES OF THE MEETING HELD ON TUESDAY 14 MAY 2024 VIA MICROSOFT TEAMS

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Present:

Rhobert Lewis (RL)	Independent Member (Chair)
Ronnie Alexander (RA)	Independent Member
Steve Elliot (SE)	Independent Member (Finance)

In Attendance:

Hayley Thomas (HT)	Chief Executive Officer
Pete Hopgood (PH)	Director of Finance and IT and Interim Deputy Chief Executive
Hywel Pullen (HP)	Deputy Director of Finance
Sarah Pritchard (SP)	Head of Financial Services
Helen Bushell (HB)	Director of Corporate Governance/Board Secretary
Bethan Hopkins (BH)	Audit Wales
Mike Jones (MJ)	Internal Audit
Ian Virgil (IV)	Head of Internal Audit
Jayne Gibbon (JG)	Internal Audit
Amanda Legge(AL)	Post Payment Verification
Sue Tillman (ST)	Post Payment Verification

Observers:

Kirsten Jones (KY)	Llais
Mick Giannasi (MG)	Independent Member
Carl Cooper (CC)	PTHB Chair

Committee Support

Elizabeth Patterson (EP)	Interim Head of Corporate Governance

Apologies

Chris Walsh (CW)	Independent Member

Patterson,Liz 04/07/2024 12:50:25

ARA/24/001	**WELCOME AND APOLOGIES** The Committee Chair welcomed everyone to the meeting and confirmed that a quorum was present. Apologies for absence were noted as recorded above.

ARA/24/002	**DECLARATIONS OF INTEREST** No interests were declared in addition to those already declared in the published register.
ARA/24/003	**MINUTES OF THE MEETINGS HELD 11 March 2024** The minutes of the meetings held on the 11 March 2024 were reviewed and were **ACCEPTED** as a true and accurate record.
ARA/24/004	**COMMITTEE ACTION LOG** In addition to the four actions noted as closed the following actions have been completed: ARA/23/041a – Action complete ARA/23/076 - Action Complete The Committee **RECEIVED** and **NOTED** the Action Log.
ARA/24/005	**REVIEW OF STANDING ORDERS** HB presented the report advising that, following internal review and taking into account relevant Ministerial Directions and Welsh Health Circulars, the following changes are recommended to the Standing Orders: 3.2 Joint Committees - To be updated to reflect the newly created Joint Commissioning Committee and the disbanding of the former (Welsh Health Specialised Services Committee (WHSSC) and Emergency Ambulance Services Committee (EASC). The Board has already approved a Chair's Action to accept the changes to the Standing Orders under Ministerial Direction (March 2024) 5.6 The Board has confirmed a decision not to operate a Stakeholder Reference Group (SRG) in its response to the Structured Assessment in 2023. Schedule 5 will also be updated to reflect this change. 6.1 Community Health Councils (CHCs) have transferred into the new Citizens Voice Body (Llais) from 1 April 2023 – this will be reflected in the revised document as per the Ministerial Direction. 7.4 Preparing for Meetings (7.4.3 - Board and Committee paper release) - Working practice in PTHB is to release Board / Committee papers seven calendar days in advance, not ten calendar days as the Standing Orders state. Seven days is line with most NHS organisations and in reality, reflects the modern electronic nature of working along with the provision of timely information. Seven days are recommended to be reflected in the PTHB Standing Orders. Schedule 1 - Scheme of delegation - Following recent executive portfolio changes agreed at the Remuneration and Terms of Service Committee, the Board Scheme of Delegation requires updating. This will be presented in full to the Board on the 22 May 2024. Schedule 1 will need to be updated to reflect the updated scheme of delegation.

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Patterson,Liz
04/07/2024 12:50:25

	The aspiration of circulating papers seven days in advance of the meeting is welcomed, but on occasions this does not happen and is likely to be increasingly challenging with current workloads. HB acknowledged there are occasions where it is difficult to meet the circulation deadline. It is hoped that recent appointments will enable the deadlines to be met more often. The Committee **DISCUSSED** and **RECOMMENDED** the changes to the Standing Orders to the PTHB Board for its meeting on the 22 May 2024.
ARA/24/006	**COMMITTEE ANNUAL REPORT 2023/24** HB presented the report which gave a full overview of the work of the Committee during the last financial year. IV advised that since the reports collation further Internal Audit work had been concluded and an updated version would be provided prior to submission to Board. **Action: Ian Virgil (Internal Audit)** The Committee: • **CONSIDERED** the Audit and Risk Assurance Committee Annual Report for 2023/24 summarising the key areas of business activity undertaken; • **TOOK** assurance that the Audit and Risk Assurance Committee is fit for purpose and operating effectively in fulfilling its terms of reference; • **RECOMMENDED** the report to the Board for the 22 May 2024 meeting.
ARA/24/007	**EXTERNAL AUDIT ANNUAL PLAN 2024-25** MJ presented the External Audit Annual Plan and confirmed it was the approved plan with the following three significant risks identified: • Management override of controls (in common with other organisations), • Material misstatement due to fraud in expenditure, and • Failure to meet the first financial duty to breakeven over a three year period. Other areas of focus include: • a review of payables balances, • testing a sample of clinical negligence and personal injury claims, • a review of the related party transactions and disclosures, and • a review of the accuracy of Senior Officers and Non-Executives pay within the Remuneration Report. It was also noted that the audit fee had increased by 6.4%. BH presented the planned performance audit work for the year including:

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Patterson,Liz
04/07/2024 12:50:25

	• Structured Assessment (core and deep dive review into investment in digital systems to support service resilience and transformation), • All Wales Thematic Review of urgent and emergency care, and • Local Project work (to be confirmed) *Is it intended to undertake an interim audit on the 2023/2024 accounts?* MJ advised an Interim Audit have not been undertaken this year and it is likely that with the introduction of the ISA 315 requirements interim audits will no longer be required. *Is the work on urgent and emergency care, deferred due to the Covid-19 pandemic the only outstanding work affected by the pandemic?* BH confirmed that this review had been rescheduled due to the pandemic and understood this was the only remaining work that had been delayed by the pandemic. The Committee **ACCEPTED** and **APPROVED** the External Audit Plan 2024.
ARA/24/008	**PTHB DRAFT ACCOUNTABILITY REPORT AND FINANCIAL ACCOUNTS** PH gave a presentation on the draft annual accounts thanking the Finance Team for their work in preparing the annual accounts ahead of the audit. Attention was drawn to the following matters: • The Health Board failed in their statutory duty in relation to the revenue position (net operating costs exceeded the revenue resource limit set by Welsh Government (WG)), • The Health Board met the control target set by WG of (£12m) with an outturn of (£11,938m), • A modest surplus of £26k was returned against the Capital Resource Limit, and • 92.5% of all non-NHS creditors were paid within 30 days against a target of 95%. The cumulative deficit positive over three years was £18.9m against a total spend over three years of £1.2b. The main areas of spend were community hospital services, healthcare from other providers and primary healthcare providers. Areas of increased spend include prescribed drugs and appliances related to activity and a lack of available cheaper stock, non-Welsh providers (an increase of £7.2m) and Continuing Health Care (an increase of £5.3m). It was confirmed that the Health Board had received Strategic Cash Support of £11.85m from Welsh Government which was not repayable, and the organisation could demonstrate it is a 'going concern'. *The team are commended for preparing this detailed set of accounts. Can assurance be given that the team receive the necessary support from across the organisation?*

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Patterson,Liz
04/07/2024 12:50:25

	HP confirmed the team had received good support from across the organisation as well as from the local authority with whom the organisation was mutually reliant on support to fulfil accounting duties. *When is it expected the public sector payment target will be achieved?* PH advised that the challenge was primarily in relation to payments for agency staff and progress had been made with the Workforce and OD team to reduce agency spend. *Is it likely that the increased costs for prescribed drugs and appliances will reduce?* PH confirmed that as generic drugs come on the market prescribers make the change. The Pharmacy team have focused on this and reduced spend by £1.1m this year. HT welcomed the report noting the clear representation of where spend was occurring against the need to shift to the preventative agenda. HB presented the draft Accountability Report noting the draft Performance Report had been considered at Delivery and Performance Committee. The Accountability Report had been written to meet the requirements of Chapter 3 Guidance of the Manual for Accounts. The report would be subject to further review and comments from Audit Wales and Welsh Government. It would require proof reading and cross referencing with the Performance Report. Committee Members were invited to submit comments to the Director of Corporate Governance. *Have Extra Ordinary meetings been included in the Member attendance records in the Report?* HT confirmed that attendance details for Extra Ordinary meetings were included in the Report. The Committee: • **RECEIVED** the financial accounts, recognising they are subject to audit, and • **CONSIDERED** the draft Annual Accountability Report 2023/24 and had an opportunity to provide any significant feedback to inform the development of the final draft.
ARA/24/009	**HEAD OF INTERNAL AUDIT OPINION DRAFT** IV presented the report advising that the draft Head of Internal Opinion for 2023/24 was that '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'. At the time of writing the following ratings have been provided: • Three Substantial assurance

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Patterson,Liz
04/07/2024 12:50:25

	• 13 Reasonable assurance • Two Limited assurance Four audits were removed from the 2023/24 plan and the reasons for removal/deferment had been considered when compiling the draft opinion. *Is the ratio of the number of Limited Assurance outcomes compared to the total number of internal audits received typical of other Health Boards?* IV confirmed that Powys was in a good position in this regard. It was confirmed that the final Head of Internal Audit Opinion and Annual Report will be submitted to the Committee and Board in July 2024. The Committee **RECEIVED** the Draft Head of Internal Audit Opinion.
ARA/24/010	**INTERNAL AUDIT PROGRESS REPORT 2023/24** IV presented the progress report and drew attention to the following areas: • Four audits had been completed since the last meeting (detail contained in following minute), • 15 audits had been finalised to date this year, • Two audits have been issued in draft • Four audits remain work in progress The Committee **NOTED** the Internal Audit Progress Report.
ARA/24/011	**INTERNAL AUDIT REPORTS** **a) Vaccination Programme Final Report *(Reasonable)*** IV presented the report which reviewed the development of structures and plans within the Health Board for the on-going delivery of vaccination programmes. The report confirmed reasonable assurance with five medium priority key matters arising. **b) Infection Prevention and Control *(Reasonable)*** IV presented the report which reviewed the controls and processes in place for Infection Prevention and Control, with specific focus on the IPC Improvement Plan and the Clostridioides Difficile infection pathway. The report confirmed reasonable assurance with two medium priority key matters arising. **c) Agency Spend Reduction Group *(Reasonable)*** IV presented the report which reviewed the set-up, operation, and delivery of the Agency Spend Reduction Group.

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Patterson,Liz
04/07/2024 12:50:25

	The report confirmed reasonable assurance with two medium priority key matters arising. *Given this internal audit has been undertaken during the early stages of the agency spend reduction group, is it intended to undertake a follow-up audit in this area?* IV confirmed a follow-up audit was not programmed but the actions would be tracked via the audit recommendation tracker, and if necessary, a follow-up audit could be considered. **d) Welsh Language Standards – Follow Up (*Reasonable)*** JG presented the report which was a follow up of the Welsh Standards Internal Audit Report issued in December 2022, and gave limited assurance. The report found significant progress had been made in addressing the recommendations and management actions detailed in the initial report with seven of the original nine recommendations closed and progress made in the remaining two recommendations which have been downgraded from high to medium priority. **e) Decarbonisation *(Reasonable)*** IA presented the report which considered progress against the NHS Wales Decarbonisation Strategic Delivery Plan and the Teaching Health Board's (THB) Decarbonisation Action Plan (DAP) - demonstrating how the THB will implement the NHS Wales Decarbonisation Strategic Delivery Plan initiatives. The report confirmed reasonable assurance with five medium priority and one high priority matter arising. The Committee **NOTED** the findings and conclusions of the Internal Audit Reports.
ARA/24/012	**EXTERNAL AUDIT PROGRESS REPORT:** BH presented the report and highlighted the following areas. • Unscheduled Care Part 1 (patient flow) will come to the July meeting of Committee • Unscheduled Care Part 2 (managing demand) will come to the September meeting of Committee • Primary Care Follow Up Report – detailed in next agenda item • Structured Assessment 2023 – field work is underway • All-Wales thematic review of Planned Care – in planning stage • Local work – planned work on financial efficiencies will now be included within the Structured Assessment deep-dive. This element of the audit fee will be refunded to the Health Board *Is the work on unscheduled care part of a national audit?*

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04/07/2024 12:50:25

	BH confirmed that this work was being undertaken nationally and on conclusion of local audits the work would be drawn together to present a national overview of themes identified. The Committee **NOTED** the update provided in the External Audit progress report.
ARA/24/13	**EXTERNAL AUDIT REPORT – PRIMARY CARE** BH presented the report, a follow-up report to the Review of Primary Care undertaken in 2019. Of the 2019 recommendations Audit Wales found one had been implemented, four were ongoing and four had not been implemented. The report made seven recommendations which incorporate the outstanding open recommendations made in 2019. The report contained the Health Board's response to the recommendations. *Why does the 2019 report contain reference to performance, but it is omitted from this report?* BH advised that the initial report was a full scale review whereas the follow-up report only examined the implementation of recommendations. *Could the organisational response to Recommendations 4 and 5 (p26 of the report) be amended to detail that primary care reports and the Annual Primary Care Report be presented to Committee as well as to Executive Committee and Board?* HB advised that the intention was to ensure that the reports came to the correct meetings and the Chair's Forum was mapping which papers go to which meeting. This could be amended to outline that Board level includes Committees. *Recommendation 2 references the need to calculate a baseline position of current investment and resource. This is difficult, are there any examples of best practice Audit Wales can point to?* BH advised that this was a common recommendation for all Health Boards, and an area that would benefit from all Wales working. *If this is a problem across Wales are there exemplars elsewhere that could be used?* BH noted that there were likely to be pockets of best practice across Wales and offered to liaise with the team working on this audit to see if there was any intelligence that could be shared. **Action: Bethan Hopkins (Audit Wales)** RL noted that the Delivery and Performance Committee were likely to be the area where additional scrutiny of Primary Care was undertaken. RA advised that Delivery and Performance Committee already had a heavy workload, and it would be necessary to ensure appropriate time is given to each area of work.

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Patterson,Liz
04/07/2024 12:50:25

	HT noted the need to examine the work programme of Delivery and Performance Committee given that the content and profile of primary care will increase. The Committee **NOTED** the findings of the Primary Care Follow Up Report.
ARA/24/014	**COUNTER FRAUD UPDATE AND ANNUAL REPORT 2023/24** ME presented the report updating the Committee on the key areas of work undertaken by the Local Counter Fraud Specialists in 2023/24 along with the Counter Fraud Annual Report 2024/25. The service had maintained an amber rating due to resource limitations which had been resolved and it is intended to work towards a green rating. *In relation to the first open case (INV/23/00424) expense fraud, why did aspects of practical recovery fail?* ME confirmed that this was low level fraud where recovery would cost more than the value of the fraud. *What is the difference between Accountable Board Member (PH) and Counter Fraud Champion (HB)?* ME advised that the Accountable Board Member played an active role in supporting the operational counter fraud work with the Counter Fraud Champion being more active in the sphere of reporting and areas of common interest. The Committee: • **RECEIVED** the 2023/24 annual report. • **RECEIVED** the update report (May 2024) for discussion. • Took **ASSURANCE** that appropriate counter fraud systems are in place.
ARA/24/015	**ANALYSIS OF SINGLE TENDER WAIVERS 2019-2024** SP presented the report noting that over the last five years there had been a reduction in the number of Single Tender Waivers due to an improved procurement process. PH advised that the procurement regime was expected to change from October 2024 which will enable direct awards to be made in certain circumstances. The Committee **RECEIVED** the report and took **ASSURANC**E that an appropriate system of reporting single tender waivers is in place.
ARA/24/016	**LOSSES AND SPECIAL PAYMENTS** SP presented the Annual Report for Losses and Special Payments for 2023/24. *Would some trend analysis add anything further to this report in terms of previous years?*

Patterson,Liz
04/07/2024 12:50:25

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	SP advised this had been tried in the past, but it was difficult as the claims climate changed between years as did the mix of claims received. The Committee **RATIFIED** the Annual Report on Losses and Special payments covering the period 1 April 2023 to 31 March 2024.
ARA/24/017	**POST PAYMENT VERIFICATION (PPV)** AL presented the Post Payment Verification Report 2023-2024 outlining that this covered primary care services including General Medical Services, General Ophthalmic Services and Pharmacy Services. General Dental Services are covered by alternative arrangements. *Will verification for General Dental Services be brought to Committee?* PH agreed to clarify and confirm the position in relation to General Dental Services. **Action: Director of Finance, Information and IT.** The Committee thanked the PPV for their work 'behind the scene', **RECEIVED** the report and took **ASSURANCE** that appropriate systems are in place to implement and monitor the Post Payment Verification cycle.

ARA/24/018	**AUDIT RECOMMENDATION TRACKER**
	HB presented the report outlining the current position in relation to audit recommendation tracking of internal and external (Audit Wales) audit recommendations as:
	
	• 26 Internal Audit Recommendations remain outstanding of which:
	  ○ Five are high priority
	  ○ Three are from the last financial year
	  ○ Six relate to Limited or No assurance reports
	  ○ 20 relate to substantial or reasonable reports
	• Four External Audit Recommendations remain outstanding
	
	HB advised that work would take place to streamline the tracking system which would enable more streamlined reports to be presented.
	
	The Committee **CONSIDERED** the current position of outstanding Audit Recommendations and took **ASSURANCE** that the organisation had an appropriate system for tracking and responding to audit recommendations.

ARA/24/019	**RISK MANAGEMENT UPDATE** HB provided a presentation on Corporate Level Risk Management Activity since the last report in October 2023 advising that recent capacity constraints had been addressed and it was intended to bring a detailed report to Committee in September. The Committee:

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Patterson,Liz
04/07/2024 12:50:25

	• **RECEIVED** the report including an update on actions from the last report; and • Took **ASSURANCE** that the corporate risk management continues to develop.
ARA/24/020	**ANNUAL WORK PROGRAMME** HB presented the Draft Audit Risk and Assurance Committee Programme, showing the activities to meet and comply with the Terms of Reference. The document is live document and will continue to be updated. The Committee took **RECEIVED** and **NOTED** the Annual Work Programme.
ARA/24/021	**ITEMS TO BE BROUGHT TO THE ATTENTION OF THE BOARD AND OTHER COMMITTEES** There were no matters to be brought to the attention of the Board or other committees.
ARA/24/022	**ANY OTHER URGENT BUSINESS** No other urgent business was declared.
ARA/24/023	**DATE OF NEXT MEETING** 9 July 2024 at 10:00, Microsoft Teams

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04/07/2024 12:50:25

Audit and Risk Assurance Committee

RAG Status:

At risk	Red - action date passed or revised date needed
On track	Yellow - action on target to be completed by agreed/revised date
Completed	Green - action complete
No longer needed	Blue - action to be removed and/or replaced by new action
Transferred	Grey - Transferred to another group

Audit and Risk Assurance Committee

Meeting Date	Item Reference	Lead	Meeting Item Title	Details of Action	Update on Progress	Original target date	Revised Target Date	RAG status
OPEN ACTIONS FOR REVIEW - NONE								
OPEN ACTIONS - IN PROGRESS BUT NOT YET DUE								
ACTIONS RECOMMENDED FOR CLOSURE (MEETING 9 JULY 2024)								
14-May-24	ARA/24/17	Executive Director of Finance, Capital and Support Services	Post Payment Verification	Clarify the arrangements in relation to post payment verification for General Dental Services	**09.07.2024 update:** NHS Business Authority provide a national service, they review all Dental claims and identify any inappropriate ones for review and action as needed. The Health Board will follow up on any identified issues as needed to review patient notes etc to support the remedial action.	Jul-24		Completed
14-May-24	ARA/24/0006	Ian Virgil (Internal Audit)	Committee Annual Report 2023/24	Updated Internal Audit Summary to be provided prior to submission to Board	**09.07.2024 update:** This was provided ahead of submission to Board	Jul-24		Completed
14-May-24	ARA/24/13	Bethan Hopkins (Audit Wales)	External Audit Report Primary Care	Share any examples of best practice in Wales in calculating a baseline position in relation to investment and resource in primary care	**09.07.2024 update:** All of the Health Boards we have reviewed have experienced challenges in establishing a baseline position which was further compounded by the COVID-19 pandemic. However, some Health Boards are now progressing work in establishing baselines as part of their wider cost improvement programmes and service transformation programmes. The Health Board might want to consider the possibility of adopting a similar approach to establishing its own baseline.	Jul-24		Completed

Patterson,Liz
04/07/2024 12:50:25

GIG CYMRU NHS WALES | Bwrdd Iechyd Addysgu Powys | Powys Teaching Health Board

Agenda item: 2.1

Audit and Risk Assurance Committee	**Date of Meeting: 09 July 2024**
Subject:	**FINAL ANNUAL REPORT AND ACCOUNTS 2023-24**
Approved and Presented by:	Executive Director of Finance, Capital and Support Services / Deputy CEO Director of Corporate Governance / Board Secretary
Prepared by:	Assistant Director of Finance (Accounting and Services) Director of Corporate Governance / Board Secretary
Other Committees and meetings considered at:	Earlier versions of components of the Annual report considered by: Performance report - Delivery and Performance Committee Accounts and Accountability Report - Audit Risk and Assurance Committee

PURPOSE:

To present the Committee with the Final Draft of the Annual Report which encompasses:

- The Performance Report (appendix 1)
- The Accountability Report, including: (appendix 1)
  - A Corporate Governance Report
  - A Remuneration and Staff Report
  - A Parliamentary Accountability and Audit Report; and
- The Financial Statements 2023-24 (appendix 2)

for consideration prior to being submitted for formal approval at PTHB Board on 11 July 2024 and submitted to Welsh Government on 15 July 2024, in-line with HM Treasury Requirements (revised for 2023/24). Appendix 1 and 2 will be incorporated into one document in readiness for signing pending Board approval.

Patterson,Liz
04/07/2024 12:50:25

Final Draft versions incorporates all comments and feedback received from Welsh Government; Auditors; PTHB Committees and the CEO.
The papers for the Committee also include:

- Enquiries of Management and those charged with Governance (appendix 3)
- Letter of Representation (appendix 4)
- Audit Wales report – ISA260 including Letter of representation (attached as item 3.1 to the agenda)

RECOMMENDATION(S):

The Audit Committee is asked to: -

- to **NOTE** the content of this report;
- to **NOTE** the accounts have been subject to a statutory audit by Audit Wales (External Audit)
- to **RECOMMEND** to the Board at its meeting on 11th July 2024 for approval and signature of the Annual Report and Financial Accounts for year ended 31st March 2024
- to **NOTE** the responses to enquiries of management and those charged with governance

Ratification	Discussion	Information
✓		

THE PAPER IS ALIGNED TO THE DELIVERY OF THE FOLLOWING STRATEGIC OBJECTIVE(S) AND HEALTH AND CARE STANDARD(S):

Strategic Objectives:	1. Focus on Wellbeing	×
	2. Provide Early Help and Support	×
	3. Tackle the Big Four	×
	4. Enable Joined up Care	×
	5. Develop Workforce Futures	×
	6. Promote Innovative Environments	×
	7. Put Digital First	×
	8. Transforming in Partnership	×
Health and Care Standards:	1. Staying Healthy	×
	2. Safe Care	×
	3. Effective Care	×
	4. Dignified Care	×
	5. Timely Care	×
	6. Individual Care	×
	7. Staff and Resources	✓
	8. Governance, Leadership & Accountability	✓

Patterson,Liz
04/07/2024 12:50:25

DETAILED BACKGROUND AND ASSESSMENT:

Background

Powys Teaching Health Board was required to submit a draft Performance Report, Accountability Report and an Unaudited set of annual accounts to the Welsh Government (WG) and Audit Wales by 3rd May 2024. Audit Wales have undertaken the statutory audit of the annual accounts and Remuneration Report.

The Health Board is required to submit an audited set of the above named documents to Welsh Government on 15th July 2024. These documents are required to be approved by the Board; this is scheduled to take place on 11th July 2024. The Accounts will then be signed by the Auditor General for Wales on 12th July 2024.

THE PERFORMANCE REPORT

The purpose of the performance section of the annual report is to provide information on the entity, its main objectives and strategies and the principal risks that it faces. The requirements of the performance report are based on the matters required to be dealt with in a Strategic Report as set out in Chapter 4A of Part 15 of the Companies Act 2006. Public entities should comply with the Act as adapted in the Financial Reporting Manual (FReM) and this Manual: i.e. they should treat themselves as if they were quoted companies. The main features of the performance report should flow from the organisation's agreed plan and demonstrate how they have delivered against that plan in the year of reporting.

The performance report must provide a fair, balanced and understandable analysis of the entity's performance, in line with the overarching requirement for the annual report and accounts to be fair, balanced and understandable. Where NHS bodies judge that users of the Performance Report would benefit from further information then it is acceptable to include hyperlinks to any other relevant reports such as the organisations IMTP or other published performance statistics.

Auditors have reviewed the performance report for consistency with other information in the financial statements.

The performance report shall be signed and dated by the Accountable Officer/Chief Executive.

THE ACCOUNTABILITY REPORT

The purpose of the accountability section of the annual report is to meet key accountability requirements to the Welsh Government. The requirements of the accountability report are based on the matters required to be dealt with in a Directors' Report, as set out in Chapter 5 of Part 15 of the Companies Act 2006 and Schedule 7 of SI 2008 No 410, and in a Remuneration Report, as set out in Chapter 6 of the Companies Act 2006 and Schedule 8 of SI 2008 No 410.

Patterson,Liz
04/07/2024 12:50:25

The requirements of the Companies Act 2006 have been adapted for the public sector context and only need to be followed by entities which are not companies to the extent that they are incorporated into this Manual.

Auditors will review the accountability report for consistency with other information in the financial statements and will provide an opinion on the following disclosures which should clearly be identified as audited within the accountability report:

- Single total figure of remuneration for each director
- CETV disclosures for each director
- Payments to past directors, if relevant
- Payments for loss of office, if relevant
- Fair pay disclosures (Included in Annual Accounts)
- Exit packages, (included in Annual Accounts) if relevant and
- Analysis of staff numbers.

The Accountability Report is required to have three sections:

a) Corporate Governance Report
The purpose of the Corporate Governance Report is to explain the composition and organisation of the entity's governance structures and how they support the achievement of the entity's objectives.

b) Remuneration and Staff Report
The FReM requires that a Remuneration Report shall be prepared by NHS bodies. The Remuneration Report contains information about senior manager's remuneration. The definition of "Senior Managers" for these purposes is:
"those persons in senior positions having authority or responsibility for directing or controlling the major activities of the NHS body. This means those who influence the decisions of the entity as a whole rather than the decisions of individual directorates or departments.'

c) Parliamentary Accountability and Audit Report
The Parliamentary Accountability Report should contain disclosure on the following:
    - Regularity of expenditure
    - Fees and charges (if applicable)
    - Remote Contingent liabilities
    - Audit Certificate and Auditor General Wales Report

The Accountability Report shall be signed and dated by the Accountable Officer/Chief Executive, the Director of Finance and the Chair of the Board.

Patterson,Liz
04/07/2024 12:50:25

THE FINANCIAL STATEMENTS
In the published version of the Annual Report, NHS bodies should present the full Financial Statements, of the organisation- There is no longer an option to present Summarised Financial Statements.

Financial targets and statutory duties

The Health Board has achieved/not achieved the following financial targets and statutory duties for 2023/24:

- Operational in-year financial balance has **NOT** been achieved, reporting a deficit of £11.983M (Achievement of Operational Financial Balance, Note 2.1 page 27).
- Cash contained within cash limit (Statement of Cash Flows, page 7) – Achieved.
- Capital financial balance (Note 2.2. page 27) – Achieved.

The Health Board has **NOT** achieved the 3-year duty to ensure that its expenditure does not exceed the aggregate funding allotted to it over a 3-year period in regard to Revenue Funding but has achieved this in relation to Capital Funding. (Note 2.1 & 2.2 Page 27) for both revenue and capital resource limits.

The Health Board has not met the following administrative (not statutory) target:

- The Health Board performance at 92.5% did not meet the administrative target of payment of 95% of the number of non-NHS creditors within 30 days this year. (Note 2.4 page 28).

Changes from the Draft Annual Accounts

There have been no adjustments to the accounts that has impacted on the reported performance against the Health Board revenue resource limit from that reported at draft submission.

There have been a number of amendments which have been made to the annual accounts which are outlined in Audit Wales ISA 260 document item 3.1 of the agenda contained within these papers. In addition, there are also a number of minor amendments that have been made which serve to improve the reading of the accounts. Neither of the set of adjustments have any impact of the overall achievement of the organisation's financial targets.

As outlined in Exhibit 2 of the Audit Wales ISA 260 document there are no transactions that remain uncorrected.

Patterson,Liz
04/07/2024 12:50:25

Other Matters to bring to the Audit and Risk Assurance Committee's attention.

Basis for Qualified Opinion on regularity

The Auditor General for Wales has qualified his opinion on the regularity of the Powys Teaching Health Board's financial statements because the Health Board has breached its resource limit by spending £18.905million over the £1,194,459 million that it was authorised to spend in the three-year period 2021-2022 to 2023-24. This spend constitutes irregular expenditure.

In his opinion, except for the matter described in the Basis for Qualified Regularity Opinion section of his report, in all material respects, the expenditure and income in the financial statements have been applied to the purposes intended by the Senedd and the financial transactions recorded in the financial statements conform to the authorities which govern them.

There are no other matters to draw to the Audit, Risk and Assurance Committee's attention that are not included within the Audit Wales ISA 260 report or Letter of Representation considered as part of this meeting's agenda.

The Health Board has met the target dates for preparing and submitting the draft annual accounts to Welsh Government and Audit Wales by 3rd May 2024.

The Health Board is on course to meet the target date to submit the audited accounts to be approved Health Board on 11th July 2024 and Welsh Government by the final submission date of 15th July 2024.

The Auditor General for Wales will be required to sign the auditor's statement and submit the full signed accounts to Welsh Government on 15th July 2024.

Enquiries of Management and those charged with Governance.

As part of the end-of-year reporting arrangements, the health board is asked to provide Audit Wales with reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused by fraud or error. It also asked for documented consideration and understanding on a number of governance areas that impact on the audit of financial statements, which are relevant to both the management of Powys Teaching Health Board and 'those charged with governance' (the board).

The committee is asked to note the responses provided as at appendix 3.

Patterson,Liz
04/07/2024 12:50:25

NEXT STEPS:

- The Audit Risk and Assurance Committee is asked to **approve** the Audited Annual Accounts 2023/24 and to **recommend** approval by the Board at its meeting on 11th July 2024.

- To complete the Signing of Financial Statements, Annual Report and Letter of Representation following Board approval and submitted to the Auditor General for Wales.

- The Auditor General for Wales will sign the 2023/24 Audited Annual Accounts on 12th July 2024.

- Following Board and Auditor General for Wales approval, the 2023/24 Audited Annual Accounts are to be submitted to Welsh Government by 15th July 2024 by Audit Wales.

- The Annual General Meeting is scheduled to take place on Wednesday 11 September, via MS Teams.

Patterson,Liz
04/07/2024 12:50:25

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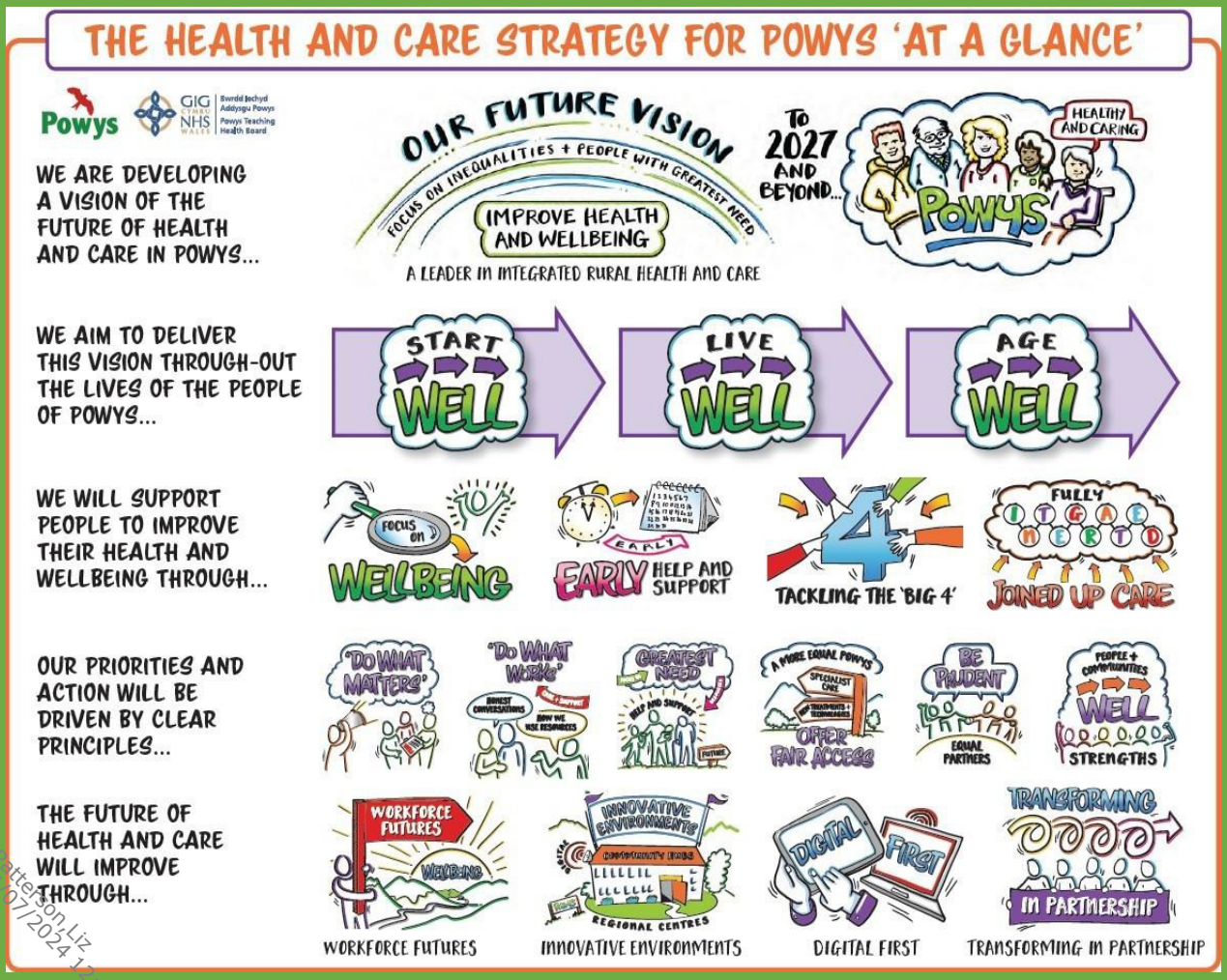
Annual Report

2023/2024



Patterson,Liz
04/07/2024 12:50:25

Foreword – Statement of Chief Executive and Chair

Our Annual Report for 2023/2024 sets out our continued work to recover from the impacts of the COVID-19 pandemic but also reflects a very challenging context for the NHS both nationally and locally.

In positive news at the start of the year, the World Health Organisation made the official declaration of the end of global emergency status in May 2023.

However, the impacts of that period are still very keenly felt by our patients and communities, and by our staff and partners, both in relation to the health and wellbeing impact and through unacceptably long waiting times that continue to be experienced for routine care. These impacts are compounded by the socio-economic consequences of the ongoing conflict between Russia and Ukraine, cost of living and inflationary pressures, and a challenging recruitment and retention environment particularly affecting sectors such as domiciliary care. 2023/2024 also saw ongoing industrial action in the NHS in both England and Wales, with a number of national pay disputes continuing through the year.

Notwithstanding these challenges, we have been able to continue our journey from pandemic response to a focus on the medium-to-long term strategic goals set out in our Health and Care Strategy:

Focus on Wellbeing, Early Help and Support, Tackling the Big Four, Joined Up Care; enabled through

Workforce Futures, Digital First, Innovative Environments, Transforming in Partnership

Our Annual Report, therefore, outlines important areas of progress that reflect the spirit of co-production and partnership here in Powys. We are making progress to improve population health through the development and implementation of our Whole System Approach to Healthy Weights action plan. Improvements have been made in childhood immunisation, with the achievements of our team being recognised at the national Vaccination Saves Lives awards. The PTHB Primary and Community Care Academy has been fully established to support training and education for Primary Care Contractors. The first phase of a new community cardiology service has been delivered with further roll out under way. Progress on Getting It Right First Time (GIRFT) reviews is helping us to focus on maximising value for patients and the NHS in areas such as orthopaedics and ophthalmology. The new NHS 111 Press 2 service has been successfully launched to provide early intervention on mental health issues, and we have continued to host the national SilverCloud service providing online Cognitive Behavioural Therapy to people across Wales. A revised Falls Prevention Pathway is in place to reduce harm associated with falls.

Page 2 of 161
04/07/2024 12:50:25

These are just a few examples of the continued progress by our staff and partners to "do what matters" for the people of Powys.

More information about our progress and performance to deliver our plans in 2023/24 can be found in the Performance Report at Section One of this Annual Report.

Last year's Annual Report set out the growing financial challenges facing the health and care sector, and the Health Board ended 2022/23 in a deficit position for the first time since 2015. Those challenges have increased into 2023/24 and, whilst the Health Board successfully achieved the control total set by Welsh Government this still represented a year-end deficit of £11,983m.

Given this financial position as well as the continued work to recover waiting times, Welsh Government escalated the Health Board from "routine arrangements" to "enhanced monitoring" for planning and finance in September 2023. We remained in "routine arrangements" for all other aspects of Health Board delivery.

This brought a higher level of scrutiny from Welsh Government for our delivery and performance, including more frequent Integrated Quality, Performance and Delivery Meetings.

More information about our financial performance in 2023/24 can be found in the Financial Statements at Section Three of this Annual Report.

There have been a number of changes in Board membership during the year, and we would like to thank the outgoing members and welcome new members. In May 2023 our previous Chief Executive Carol Shillabeer joined Betsi Cadwaladr University Health Board on secondment before securing the role on a permanent basis. Following an open recruitment process, Hayley Thomas was appointed as our substantive Chief Executive in February 2024 having held the role on an interim basis during Carol's secondment.

We received sad news in October 2023 that Independent Member Mark Taylor had died after a short illness in October 2023, and we share our thanks for his service to the Board. Later in the year we were joined by Mick Giannasi as Independent Member on a fixed term basis to August 2024, with Steve Elliot joining us as Independent Member on a four-year term shortly after year-end.

More information about the Board and our governance arrangements can be found in the Accountability Report at Section Two of this Annual Report.

Importantly, 2023/2024 has been a year of continued planning for the future. During February and March, PTHB teams alongside Powys County Council colleagues visited communities across Powys to hear about their hopes and concerns for the future. This forms part of an open and frank conversation about the future shape and content of service provision.

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04/07/2024 14:50:43

It is vital that together we galvanise and harness the skills and assets of people, communities and organisations across Powys to respond to the pressures resulting from the changing demographic needs of the people of Powys:

- Powys is a sparsely populated area where a third of people live alone; and loneliness can increase the risk of dementia and other conditions and is a key reason why people seek help
- The increasing age of our population means there are growing needs for health and care; people are experiencing a greater burden of ill health, and more people have multiple conditions. This includes the 'big four' reasons for ill health in Powys: cancer, respiratory conditions, circulatory diseases, and mental health
- The proportion of people of working age is reducing and we already see significant workforce gaps in areas such as home support
- The workforce and financial challenge require strategic and systematic change to enable sustainable services into the future, at national, regional and local level

As we look ahead to 2024/25 and beyond we will all need to refresh and review the public's relationship with the health and care system, and to focus on services that "do what matters" and "do what works" for the people of Powys whilst responding to the additional challenges of a rural county.

We look forward to continuing this conversation with you and co-producing a health and care service fit for the future.

As highlighted above, in this report we see excellent examples that give us hope for that future. Our staff have continued to innovate and improve, our communities have brought their time and skills as volunteers and carers supporting their families and neighbours, our partners have worked with us so that our combined achievements are much greater than the sum of their parts, and the people of Powys continue to inspire the passion and pride that makes this such a special county in which to live and work.

Thank you.

Carl Cooper
Chair

Hayley Thomas
Chief Executive

Paterson, Liz
04/07/2024 12:50:25

Contents

SECTION ONE: THE PERFORMANCE REPORT **6**

SECTION TWO: THE ACCOUNTABILITY REPORT **47**

PART A: CORPORATE GOVERNANCE REPORT 51

1. THE DIRECTORS' REPORT 2023/2024 52

2. STATEMENT OF ACCOUNTABLE OFFICER RESPONSIBILITIES: 2023/2024 59

3. STATEMENT OF EXECUTIVE DIRECTORS' RESPONSIBILITIES IN RESPECT OF THE ACCOUNTS FOR 2023/2024 61

4. ANNUAL GOVERNANCE STATEMENT 63

THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL 86

CAPACITY TO HANDLE RISK AND KEY ASPECTS OF THE CONTROL FRAMEWORK 86

THE RISK MANAGEMENT FRAMEWORK 87

MANAGEMENT OF RISKS DURING 2023/2024 89

EMBEDDING EFFECTIVE RISK MANAGEMENT 89

RISK APPETITE 90

Review of Effectiveness of System of Internal Control 117

Internal Audit 118

PART B: REMUNERATION AND STAFF REPORT 141

PART C: SENEDD CYMRU/WELSH PARLIAMENTARY ACCOUNTABILITY AND AUDIT REPORT 160

Patterson,Liz
04/07/2024 12:50:25

SECTION ONE: THE PERFORMANCE REPORT

Patterson,Liz
04/07/2024 12:50:25

Introduction

Statement from the Chief Executive

This performance report provides information on the organisation and its purpose, how the organisation developed its plan for 2023 – 2024 and progress against delivery of that plan.

At the close of the 2023/24 financial year, the Health Board reports that key areas of challenge remain across planned and unscheduled care access in both provider and especially commissioned service providers.

The Powys Teaching Health Board (PTHB) planned care service has experienced capacity challenges which has impacted on PTHB Referral to Treatment Times (RTT) and diagnostic delivery. PTHB ambitious trajectories set for Ministerial priority access measures have not been achieved.

Key challenges remain for those patients waiting to access planned care services in PTHB commissioned service providers, long waits remain a challenge particularly within NHS Wales providers. There has been improvement from Welsh providers albeit slow against key Ministerial priorities, however the challenge of equity remains when on average waits for NHS England's pathways result in a quicker treatment than those within NHS Wales.

Cancer performance remains poor against the 62-day targets in both English and Welsh commissioned services and remains under continued scrutiny at a national level.

Mental Health performance has improved however has not met all required targets. Neurodevelopment assessment for children is also a key area of challenge because of significant and ongoing referral demand pressure, the service unable to meet the required access target.

Key themes of challenge across planned care in NHS Wales and NHS England providers include ongoing recovery from the Covid-19 pandemic, industrial action, staffing pressures due to sickness and/or vacancies, as well as access to theatre capacity and beds. For Powys residents specifically there is a challenge of equity to access by their geographical location in the county, with Powys residents waiting on average longer in Wales than those equivalent specialties in English provider services.

Unscheduled care services in Powys continue to perform well with PTHB Minor Injury Units consistently exceeding national waiting times. However, all acute units in both England and Wales report challenging performance with extreme system flow pressure. Welsh performance in this aspect is slightly better for Powys residents, however a significant number of patients wait beyond four hours within emergency care departments. For unscheduled care key challenges are like those for planned care including increased demand, and acute site patient flow bottlenecks resulting in long ambulance handover times.

Page 29 of 485
04/07/2024 15:50:19

Further rurality, and ability to access points of care impacts on patient access/response times and outcomes.

In 2023/24, the Health Board has continued to work closely with neighbouring Health Boards and NHS Trusts as well as with private insource providers to meet key targets for the provision of care to its residents but also to ensure quality outcomes of care across both its provided and commissioned services.

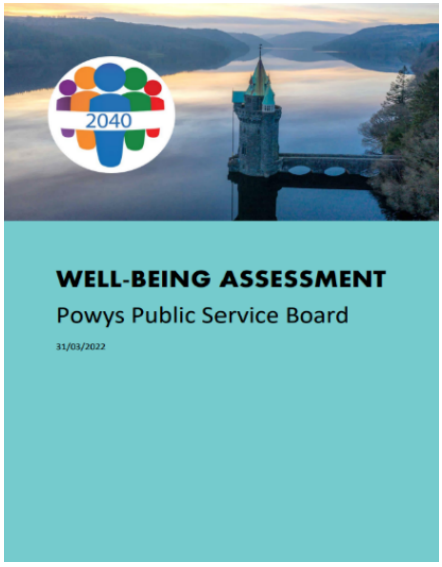
About the Organisation

PTHB is responsible for improving the health and well-being for circa 133,000 people in Powys, a largely rural county which covers a quarter of the landmass of Wales and is therefore sparsely populated.

The Health Board is both a provider as well as a commissioner of healthcare for the people of Powys who access services in both England and Wales.

About Powys

During 2022/23 the Powys Population Assessment and Powys Wellbeing Assessments were updated. They provided a refreshed understanding of life in the County and insights from these two sources of analysis were used to inform the refresh of the Powys Area Plan, Wellbeing Plan and individual partner plans, including the PTHB Integrated Plan.



Key findings include:

- Powys is at the forefront of the issue of ageing population. The average age is higher than Wales and UK, with 28% of the population over 65 years old and this is predicted to increase.
- 75% of areas in Powys are in the top 30% most deprived in Wales. This is in the context of a rural economy with low income employment. 79.2% of people are economically active and 17.8% are self-employed, but unemployment has grown and 5% of working-age people are unemployed.
- The average household income is lower in Powys at £33,458 (compared to Wales £34,700, UK £40,257). 55% of households in Powys earning below the County average. Most concerning is that 4,088 families live in absolute poverty.
- In relation to the quality of housing, 48% of homes have a poor energy rating. The Housing Demand register indicates unmet need for affordable housing of the right size and geographies. Powys has the worst quality of broadband coverage in Wales.

Patterson, Liz
04/07/2024 12:59:25

- Surveys of wellbeing often show high levels of people feeling happy and in good health. There is an increasingly thriving Welsh culture with 19% able to speak Welsh in Powys.
- Life expectancy for men and women is higher than the Wales average but there are variations in the county. People in Powys live longer in good health than the population of Wales and the UK overall, however there are inequalities between groups.
- A third of households are single occupants; this is predicted to rise by 4.2% over ten years.
- 20% of those seeking support from PAVO (Powys Association of Voluntary Organisations) described loneliness and isolation. 12% of the population are unpaid carers.
- Powys has a low population density of 26 people per square km (compared to Wales 153 per km^2 and Cardiff 2,620 per km^2).
- All of Powys is within 300m of greenspace; half of residents live within 10km of accessible greenspace.
- However, there are energy efficiency issues with a reliance on solid fuel and multiple car use linked to rurality and limitations of public transport.

The full findings can be found at www.powysrpb.org (Population Needs Assessment) and https://en.powys.gov.uk/article/5794/Full-Well-being-assessment-analysis

Planning Framework

The NHS Planning Framework 2023-26 set out the broad requirements that underpinned PTHB's Integrated Plan. The Minister for Health and Social Services in Welsh Government set out a number of ministerial priorities in this framework. These were:

- A closer relationship between the NHS and local government
- Improving access to general practice, dentistry, optometry and pharmacy
- Urgent and emergency care
- Planned care and recovery
- Cancer services
- Mental health and child and adolescent mental health services

Also noted within the NHS planning framework as key enabling areas of delivery were digital, innovation, technology and transformation, alongside workforce, wellbeing, capital planning and robust financial management. The wider role of NHS organisations as anchor institutions within the foundational economy and contributors to decarbonisation and the 'net zero' target for the public sector in 2030 were noted in the context of the Well-being of Future Generations (Wales) Act.

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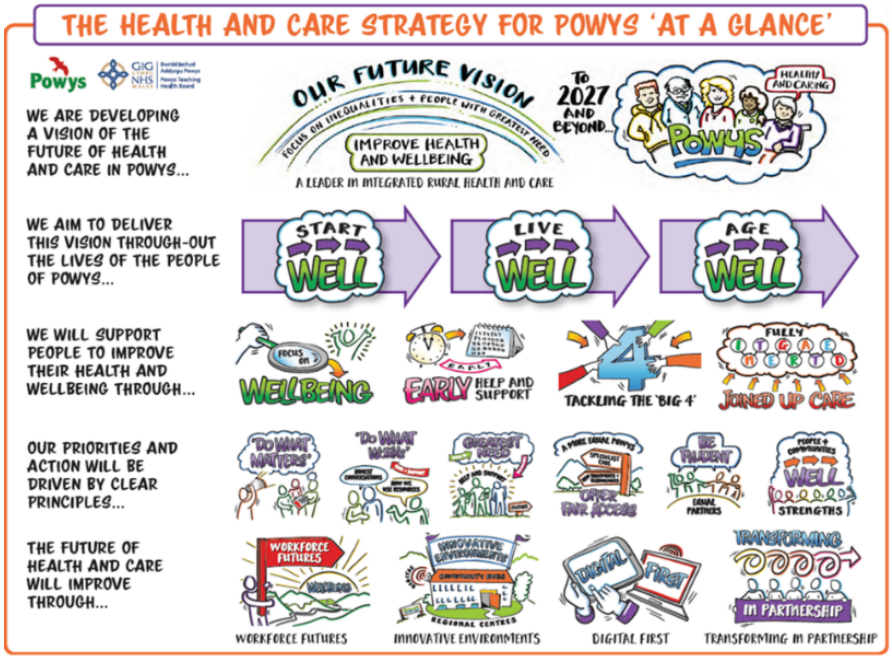
04/07/2024 11:59:43

Development of PTHB Integrated Plan 2023 - 2026

The Health Board responded to the NHS Wales planning framework and Ministerial priorities as well as the needs of the Powys population, and therefore the aims of the population, in developing its plan for 2023 – 2026. It marked an important point in relation to the changing nature of the Covid-19 pandemic and looking towards the future.

Central to the development of the plan was the continued commitment to the overall Health and Care Strategy for Powys. 2023 marked a half way point in the strategy and all partners made fresh commitments to the vision, objectives and principles acknowledging that whilst the context was changed, the goals remained important.



Therefore, the PTHB Integrated Plan for 2023 – 2026 remained aligned to the vision, well-being objectives, enabling objectives and principles of the Health and Care Strategy as above.

There is a strong connection between 'A Healthy Caring Powys' and the ambition for 'A Healthier Wales' set out by Welsh Government. This is set in the context of the ambitious goals in the Wellbeing of Future Generations (Wales) Act 2015 and the Social Services and Well-Being (Wales) Act 2014. Together these set out how health and care would be transformed in Wales, establishing the 'five ways of working' and the principle of sustainable development.

Similarly, the wider Public Services Board Wellbeing Plan was reviewed during 2022, taking an inter-generational view of the wider social, economic and environmental factors for the wellbeing of the Powys population. This also informed the priorities within the PTHB Integrated Plan for 2023 – 2026.

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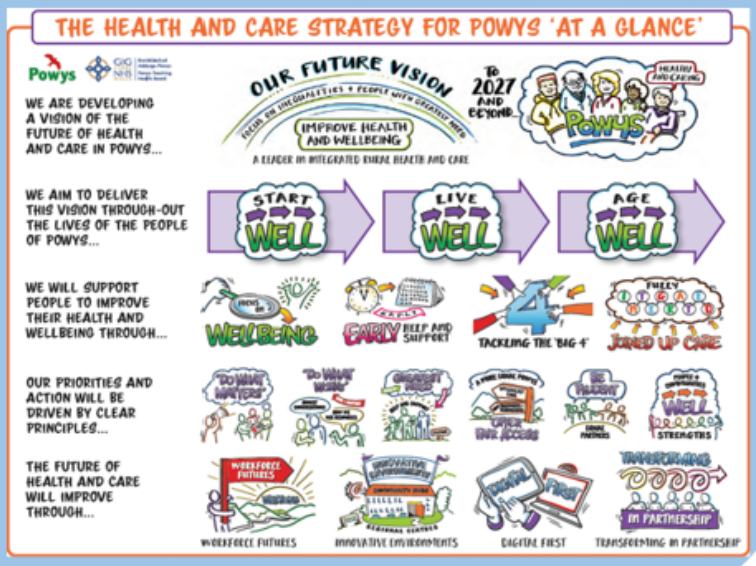
04/07/2024 12:55:25

The plan sets out key areas of opportunity for Powys as a region in its own right and as a partner in the Mid Wales Joint Committee for Health and Social Care.

National Strategy and Plans
A Healthier Wales; Ministerial Priorities; NHS Wales Planning Framework
Six Goals for Urgent and Emergency Care; Five Goals for Planned Care; Six Models of Care linked to Regional Investment Fund, Accelerated Cluster Development and Strategic Programme for Primary Care

Regional Strategy and Plans
NHS Wales Collaborative and Regional Planning Groups
Mid Wales Health and Care Committee Strategic Intent and Plan

Powys Region and Local Plans
Powys Regional Partnership Board (RPB) Area Plan
Powys Public Services Board (PSB) Wellbeing Plan
Partner Plans – including PCC Corporate Plan and PTHB Integrated Medium Term Plan



There was also continuity with the previous year's plan, as recovering access to healthcare which had been impacted due to the pandemic remained a core goal and efforts to build a sustainable whole system approach as part of a longer term renewal had already commenced.

The Integrated Plan is available at [Integrated Plan 2023-26 - Powys Teaching Health Board (nhs.wales)](#) and provides further detailed information on how it responded to policy and legislative requirements including the newly introduced Health and Social Care (Quality and Engagement) (Wales) Act and Health and Care Act in England.

Patterson,Liz
04/07/2024 12:50:25

The Health Board revisited and refreshed the analysis of the context it operates within to form Integrated Plan. This analysis included Political, Economic, Social, Technological, Legislative and Environmental factors (PESTLE) and Strengths, Weaknesses, Opportunities and Threats (SWOT). This ensured a

balanced view across both internal organisational drivers, provider and commissioned services, and the wider external environment, including national policy and strategy across both England and Wales.

The analysis that underpinned the plan demonstrated that there were significant structural and system considerations to be taken into account. The plan set out the complex and challenging environment for healthcare and the evidence base on the impact of the pandemic, compounded by other complexities such as cost of living increases and the economic climate.

The plan described the case for change in relation to renewal and sustainability of healthcare in Powys and the continuation of work to develop an Accelerated Sustainable Model. This focused on building prevention into primary, secondary and tertiary healthcare provision, working with partners, communities and service users across the life course, to ensure a strong understanding of what health inequalities look like in Powys and how that is impacting on population wellbeing.

This enabled the PTHB Strategic Priorities to be set in the context of 'A Healthy Caring Powys' with points of alignment to the Ministerial Priorities as shown below:

Accelerated Sustainable Model – "Better Together" – " Gwella Gyda'n Gilydd"

Page 20 of 161
04/07/2024 12:50:22

Work to ensure health and care in Powys is sustainable has been underway within a three-stage approach of: Discover, Design and Deliver. There are significant opportunities to improve outcomes and the experience of local people, using resources wisely, which is a shared challenge.

The "Discover" Phase compiled an analysis of the significant challenges, complexity and opportunity including:

- The increasing age of the population driving growing needs in relation to cancer, respiratory & circulatory conditions, frailty and dementia.
- More people living longer with multiple conditions, in a highly rural area, where a third of people live alone and loneliness is a key reason people seek help.
- The health, care and third sector workforce aging – together with significant gaps such as home support.
- Post pandemic waiting times for diagnosis and treatment remaining too long, with people delayed in hospital at risk of deconditioning (losing muscle strength and becoming confused).
- These complex challenges require both a response to immediate pressures and transformation to ensure sustainability.

The Phase 2 emerging design work helped to identify key features of a sustainable approach, which were set out in the draft report "Better Together: Designing a Sustainable Approach for Powys" for the Planning, Partnerships and Population Health Committee in November 2023.

This was used as a basis of further engagement and communication work to help share, check and refine the challenges and emerging findings through presentations and discussion involving: Board development sessions; Health Board staff; the Regional Partnership Board; the Local Partnership Forum; the Joint Partnership Board; the Clusters; Llais; Powys Association of Voluntary Councils; workshops; events in conjunction with Powys County Council in the 13 localities across Powys; town and community councillors; and children and young people.

There has been recognition of the challenges being experienced and support for emerging features especially the more fundamental shift to prevention, better connection in the community, the development of frailty services, the response to people living with multiple conditions with a better join up across physical and mental health and faster diagnosis.

Work to accelerate some aspects of the approach in 2023/24 has included:

- Recruitment to a new frailty service for Powys
- A strengthened multiagency approach to falls prevention, following a pilot where the Welsh Ambulance Service being called out to incidents in care homes was reduced by 25%

Patterson,Liz
04/07/2024 12:50:25

- A community cardiology service led by a GP with an extended role, where 483 people have been seen and managed locally, with only 21 people requiring onward referral for a surgical solution.

Key to a sustainable approach in Powys is improving people's chances of living their "best life" at home in their community connected to what matters to them most. This means working together to promote wellbeing and to prevent difficulties escalating to a crisis through:

- A leading-edge approach to frailty – including falls prevention
- A more fundamental shift to prevention, particularly in relation to obesity and diabetes - to focus on people earlier in life
- Adapting to working with people with multiple conditions
- Joined up physical and mental health
- Improved co-ordination in the last year of life
- Strengthened primary and community care (including the join up with social care)
- A tiered approach to enhanced community care, with same day urgent care and step-up in geographical footprints that enable sustainable delivery at the right level
- Improved access to diagnostics within Powys
- Proactive planned care
- Efficient local theatres focused on low complexity day case surgery
- Third Rural Regional Centre North Powys
- Treatments which are the best value for investment and outcomes
- Proactive, person centred, co-ordinated approaches
- No "wrong door" when seeking help
- Home first recovery, rehabilitation and reablement ethos across the system
- Re-balancing care and support
- People, communities and professionals co-creating solutions
- Intergenerational solutions
- Cultural changes – true partnership and collaboration and trust building
- Quality as the golden thread, with proactive risk taking where appropriate
- Optimising digital and technological solutions
- Developing generalists, hybrid roles and flexible support worker roles
- Understanding how best to retain and support older workers

Issues and Risk Management

The Health Board's corporate risk register is the mechanism for identifying and managing strategic risk including the key risks to the delivery of the PTHB Integrated Plan. This has been robustly considered and reviewed in year to ensure its utility in a highly complex environment. It reflects the challenges faced by the Health Board and sets a level of risk tolerance in each case, which has been carefully and collectively moderated to reflect the key considerations notably:

Page 50 of 242
04/07/2024 12:50:25

- The delivery of quality, safe and effective care

- The response to the impact of the Covid-19 pandemic and recovery of healthcare access
- Ensuring that efforts were made to build the sustainability of delivery and mitigate fragility in service models both directly delivered and commissioned
- Challenges to key enablers including workforce and information technology
- Threat based risks including cyber security
- Fiscal and budgetary constraints
- The change in the financial position of the Health Board
- The submission of an integrated plan rather than an integrated medium-term plan (IMTP)

During 2022/23 the Board approved a revised Risk Management framework which was implemented in 2023/24, including:

- Annual Review of the Board's Risk Appetite Statement to ensure it remained reflective of the Boards risk approach and environment in which services are being delivered and commissioned
- Implementation of the Risk Management Improvement Programme
- Audit and Assurance Committee proactive role in oversight of the Health Boards' assurance framework, risk management and governance arrangements

Engagement and Communication

During 2023/24 the Health Board's engagement and communication team supported the wider Health Board activities as it continued with recovery following the COVID-19 pandemic whilst also addressing the significant financial challenges facing the public sector. PTHB's steps to engage with its population, users and staff included:

- Planning and delivery of engagement events to support the "Better Together" approach for the future of safe and sustainable health and care services in Powys
- Initial work as part of the national stroke review for Wales
- Decision making; mitigation planning and delivery following an application from Crickhowell Group Practice to close their branch surgery in Gilwern
- Support for the planning and delivery of three phases of national engagement by the Emergency Ambulance Services Committee on the future service model for the NHS Emergency Medical Retrieval and Transfer Services (EMRTS) in partnership with the Wales Air Ambulance Charity
- Partnership work with Public Services Board (PSB) and Regional Partnership Board (RPB) partners on a shared approach to co-production in Powys
- Public messaging to support access to services during changes related to industrial action in both Wales and England

Patterson,Liz
04/07/2024 12:50:25

- Work to support Powys residents to access the right care in the right place at the right time including Help Us Help You, promotion of NHS 111 Wales services, launch of NHS 111 Press 2 for access to mental health advice, and SilverCloud Wales which is hosted by PTHB on behalf of NHS Wales.
- A major programme of activity was also undertaken to connect with communities in the celebration of the 75th anniversary of the NHS in July 2023.

Submission and Approval of the Plan / Accountability Conditions / Escalation and Intervention Status

PTHB was unable to submit a financially balanced plan for 2023 – 2026 due to the complex and challenging factors facing the Health Board locally, as well as across Wales and the UK. The drivers for this included the recovery from the impact of the pandemic, demand for healthcare, capacity changes including those made to prioritise life essential and life critical care across commissioned providers, system pressures and socio-economic factors which resulted in a challenging fiscal position across the UK and for each Health Board.

During 2023/24 PTHB was placed in enhanced monitoring status for strategy, planning and finance within the national Joint Escalation and Intervention Arrangements – which is an escalation from its previous status of routine monitoring.

The organisation continues to operate as a going concern, the 2024/25 Integrated Plan was submitted to Welsh Government on the 31 March 2024 and the Health Board has received its Welsh Government Allocation letter for the financial year 2024/25. There continues to be a requirement for health services provision by the population of Powys and there continues to be joint working and partnership with the Local Authority, including a joint Health & Wellbeing Strategy.

The Health Board did not receive Accountability Conditions as such but did receive a series of correspondences from Welsh Government including an Accountability Letter on 25 August 2023 which noted a number of areas of focus. Progress against these is summarised below – and further detail is included in the Performance Analysis Section of this report.

Area noted in Letter	Progress Update
Financial Position • Robust Savings Plan / Opportunities Pipeline/ Mitigating Actions on Risks	• PTHB was not able to submit a balanced IMTP for 2023-2026, however the Savings Plan and Control Total was achieved • A comprehensive appraisal of financial improvements was carried out in 2023. Stage One was initiated following Welsh Government correspondence, this included the establishment of an Executive

Patterson, Liz
04/07/2024 12:50:25

• Mitigate expenditure in volume and inflationary growth • Mitigate residual costs in relation to COVID legacy • Progress to allocative value and population health resource agenda • Robust financial plans for future years/ improvement trajectory	Opportunities Group. Stage Two followed further correspondence in October 2023 following the outcome of the Welsh Government Budget Review, which set a revised target control total. • The Health Board is maintaining a strong focus on population health and allocative value through its strategic long term planning approach, setting annual delivery plans in the context of the long term health and care strategy 'A Healthy Caring Powys' • PTHB has not been able to submit a balanced plan for the coming year but has set out strategic priorities which represent its 'best offer' to use the resources available for the population of Powys, whilst taking forward transformation which is needed to achieve future sustainability – this is large scale change set over a five year planning horizon
Delivery of commitments in Annual Plan, particularly Ministerial Priorities / Progress against key trajectories	• The PTHB Integrated Plan incorporated delivery against the Ministerial Priorities (in the context of the shared long term health and care strategy 'A Healthy Caring Powys' which is aligned to 'A Healthier Wales) • Progress against Plan for Year End (Quarter 4 2023 – 2024) is summarised in the Performance Analysis section • Performance updates against key areas is given in the Performance Analysis section
Taking into account **any material changes** delivered in response to delivering an improved financial position	• A Plan Reset exercise was carried out in two stages in parallel with the Executive Opportunities work noted above, priorities were rescoped or rescheduled to ensure that work to deliver against the Savings Plan and Control Total were appropriately balanced against other requirements in the NHS Wales Planning Framework, Policy and Legislation.

Patterson,Liz
04/07/2024 12:50:25

	• This was subsequently reflected in the Quarterly Progress Against Plan Reports and the Year End Report.
Board scrutiny and monitoring of progress, in particular Ministerial priorities	• Comprehensive Board Engagement in scrutiny and monitoring of progress and in the development of the plan (Progress against Plan reports and Integrated Performance Reports provided quarterly – year end position is summarised in the Performance Analysis section)
Risks or challenges that develop in year to be discussed at Board & communicated to Welsh Government	• Regular discussions of risks and challenges as part of JET (Joint Executive Team meetings between Welsh Government and the Health Board); IQPD meetings (Integrated Quality, Performance and Delivery Reviews with Welsh Government) and additional meetings in year as required by Welsh Government • Accountable Officer Correspondence associated with the two stage process noted above and the annual planning cycle used to notify Welsh Government of risks and challenges in year
Service change and business case proposals subject to compliance with extant requirements / approval processes including Capital	• PTHB has an internal mechanism 'Investment Benefits Group' which provides peer review of all business cases prior to formal consideration and approval processes • Any developments requiring external approvals are transacted in accordance with compliance requirements and processes

Forward Look

The Health Board is building on progress made in 2023 – 2024 and has set out a further Integrated Plan 2024 - 2029. This is a five year plan which continues to take forward the work set out earlier in this report, to deliver 'A Healthy Caring Powys' and the national goal of 'A Healthier Wales'. It is firm in detail in the first year but agile and dynamic enough to enable the Health Board to engage with its communities and adapt its approach.

Page on Vet 04/07/2024 11:50:25

The plan sets out the very best offer to maximise the use of Health Board resources and strive to deliver safe, timely, effective, efficient, equitable and

person-centred care that meets the needs of the population of Powys. It also sets out how the Health Board will work with communities, staff and stakeholders to build a sustainable future for the County's health services.

The updated plan on a page can be seen below, highlighting the alignment with the updated ministerial priorities within the NHS Wales planning framework 2024 - 2025.

Patterson,Liz
04/07/2024 12:50:25

Plan on a page 2024 - 2029

GIG CYMRU NHS WALES | Bwrdd Iechyd Addysgu Powys | Powys Teaching Health Board

Better Together for a Sustainable Model of Care

Whole System Approach to Wellbeing & Prevention

- Develop a whole system prevention plan *across the life course*
- Deliver a Health Protection response *including Vaccination*

Faster, effective diagnosis and treatment

- Improve access to Primary and Community Care
- Design and Deliver a phased Frailty and Community Model
- Deliver the Planned Care and Diagnostics Programme

Working together across Major Conditions, Physical and Mental Health

- Develop and deliver a Major Conditions Plan *respiratory & circulatory health (cardiac, diabetes, stroke) and cancer*
- Deliver the Mental Health Transformation Programme

Home first and back home fitter and faster

- Improve pathways of care *focused on system flow*
- Deliver the Six Goals Plan for Urgent and Emergency Care *focusing on what works for the Powys population*

WG TEMPLATE Primary & Community Care

WG TEMPLATE Enhanced Care in the Community (Pathways of Care)

WG TEMPLATE Planned Care & Cancer

WG TEMPLATE Mental Health

WG TEMPLATE Urgent and Emergency Care / Six Goals

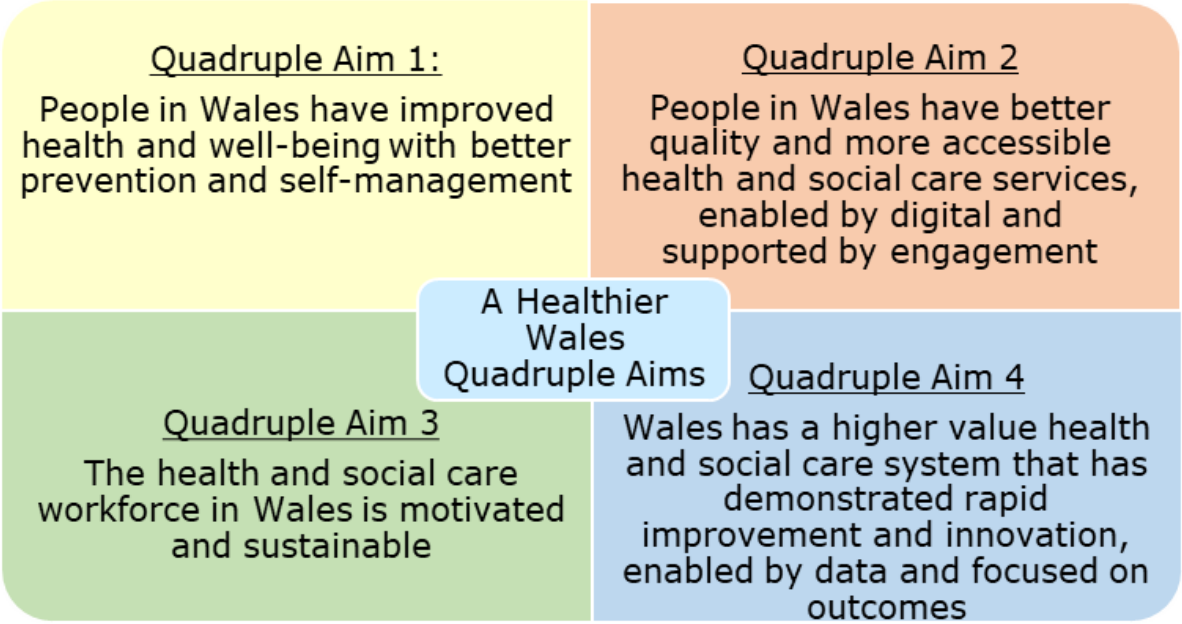
Quality is the golden thread across the whole plan

- Underpinned by the Quality Standards: Safe, Timely, Effective, Efficient, Equitable, Person-Centred (STEEEP)
- Delivery of Duty of Quality and Duty of Candour Action Plans
- Interdependencies across the plan in relation to a **Value** based approach and effective **Governance**

Patterson,Liz
04/07/2024 12:50:25

Performance Overview and Analysis

All Health Boards within Wales are required to provide performance and assurance via the NHS Wales Performance Framework. Key to the scrutiny of health performance are the Ministerial priorities where Health Boards are required to provide improvement trajectories against key planned care targets. The NHS Performance Framework remains based on four quadruple aims mapped to the A Healthier Wales long term plan for health and social care.



The framework consists of 53 total measures, of which 9 are Ministerial Priorities and require Health Board submitted trajectories. A further 11 qualitative measures are also included of which assurance is sought bi-annually by Welsh Government. The Health Board has a systematic review process to both manage and review performance. This includes a ward to Board mechanism including formal review at Executive, Delivery and Performance Committees and at Board level. In addition, performance is reviewed by Welsh Government and NHS colleagues.

Quality of Data used by the Board

The Health Board continually reviews the quality of data that it is using within the organisation including for decision making and assurance at Board level. Each of the separate data quality strands within the organisation are reviewed frequently that span across the main domains including finance, operational, workforce, quality, and safety data. However, it is a continuous process spanning an array of data systems and datasets including new systems being implemented. The Health Board also receives data quality reports from system suppliers and is subject to a number of external reviews that feature data quality assessments as part of the review. The annual performance report provides a summary of the key performance measures, and challenges specifically for the Ministerial priorities, but detailed commentary of the issues,

Page 21 of 161
04/08/2020 12:10:25

actions and mitigations taken in relation to each of the measures within the framework is included in the Integrated Performance Reports to PTHB Board. This information is available on the PTHB Website at https://pthb.nhs.wales/about-us/health-board-performance/ via The Board meeting papers.

Six Goals for Urgent and Emergency Care

Powys Teaching Health Board is committed to delivery of The Six Goals for Urgent and Emergency Care, recognising the importance of providing the right care, in the right place, and at the right time. Acknowledging the challenges ahead, it remains dedicated to continuous learning, improvement, and sharing best practice as it strives to meet the goals.

PTHB's focus is on improving access, coordination, and the overall experience of urgent and emergency care services for Powys people, ensuring the provision of safe and timely care for populations at greater risk, and addressing disparities in access for marginalised communities.

Effective communication and language accessibility are integral to this, with a commitment to enabling seamless access to services for individuals who choose to communicate in Welsh. The Six Goals funding empowers the Health Board, working with key partners, to invest in essential resources and workforce training, fostering the development of a resilient and responsive urgent and emergency care system. Integration and collaboration with other NHS and partnership plans and programs will enable the delivery of streamlined care pathways. Through transparency, accountability, and active engagement with service users, clinical leaders, and partners we will monitor progress and deliver the high-quality care that the Powys community deserves.

PTHB does not run acute consultant-led urgent and emergency care services but does have directly managed Minor Injury Units across Powys and an element of minor injury services delivered within Primary Care settings. The Health Board is working collaboratively with Powys Clusters and partners including WAST to expand the range of non-acute 24/7 urgent care services. This will increase footfall management and avoid emergency admissions and conveyances. This will also reduce lengths of stay, improve patient flow and care, with a home first ethos and improved access to community therapy.

The Welsh Government has allocated £2.96m 2023/24, with the exception of Powys Teaching Health Board and Velindre which each received £900,000, to support activity through their local six goals programmes. Health Boards are required to demonstrate how this money has been spent against the six goals priorities and provide detail of the impact of the funding. This will support decision making around expansion of successful intervention and inform planning for 2024/25.

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04/03/2025 12:50:25

For Powys the focus in this area is a bespoke implementation of Welsh Government's Six Goals for Urgent and Emergency Care because of the unique non acute provision of local health care.

Key actions by goal

No.	Description	PTHB actions in 2023/24
1	Co-ordination, planning and support for populations at greater risk of needing Urgent or Emergency Care.	• Development of frailty model including utilisation of digital frailty indices to target at risk residents. • Recruitment into frailty support posts including Clinical Director for Community Frailty Medicine, Allied Health Professional Clinical Specialists in Frailty posts and Assistant Therapy Practitioners in Falls Prevention posts, all of which will support frailty scoring. • Clinical pilot in Q4 demonstrating clinical frailty scoring, which is to utilise how this process is embedded in Powys for the future.
2	Signposting people with Urgent Care needs to the right place, first time.	• A public facing multimedia project has been developed to aid in the communication and reception of Care Navigation practices and principles within the community. • The new 111 Press 2 Service successfully went "live" in the first quarter of 2023/24, to help provide early intervention for mental ill health issues. This service should reduce demand on emergency departments, GP's, Police, and WAST.
3	Clinically safe alternatives to admission to hospital.	• PTHB has participated in the Enhanced Community Care Project developed through the nationally led Strategic Programme for Primary Care, which has been built into the draft 'Better Together' design report which proposed models of implementation, timescales and process. • Additional training provided to existing PTHB Minor Injury Unit staff to strengthen in county urgent care provision. • Work has been initiated on Mental Health "sanctuary" provision and to extend the crisis response service for children and young people in Llandrindod Wells with Adult provision being scoped which will undergo further scope work in 2024/25.
4	Rapid response in physical or	• Integrated commissioned action plan, for PTHB it is a unique role focusing on frailty and

Patterson,Liz
04/07/2024 12:50:33

	mental health crisis	falls e.g., Goal 1, and a new falls pathway developed and delivered for PTHB patients. • Clinical Specialist Physiotherapist for Falls and Vestibular Rehabilitation role has been recruited to during 2023/24. • Mental Health Transformation Programme Manager appointed in Q4. • Strengthened interface with primary care and mental health to provide improved coordination of physical and mental health.
5	Optimal hospital care and discharge practice from the point of admission.	• Additional Care Transfer Coordinators have been recruited to post, covering all main out of county acute hospitals to provide additional support to out of county sites in facilitation of discharge and repatriation of Powys residents with a focus on targeting patients in acute beds. Early results from 2023/24 show and 18% reduction in the use of community hospital beds. • Additional Discharge Liaison officers have been recruited to posts to support timely discharge from Community Hospital sites. • Development of a new Digital Patient Flow System has commenced, with a planned 2024/25 launch which will serve to enhance efficiency in addition to digital capture and monitoring.
6	Home first approach and reduce the risk of readmission.	• New posts have been recruited to support a Therapy Led Rehabilitation Model at Glan Irfon Health and Care Unit to embed short stay reablement, in alignment with the Discharge to Recover and Assess (D2RA) ethos. • There is a proposal under consideration for the adaptation of the specification of the Home First and the rehabilitation bridging team as part of the Section 33 agreement with Powys County Council. Meetings have taken place throughout Q4 in relation to remodelling, with the proposed future design to be finalised in 2024/25.

It should be noted that not all actions undertaken with the funding are included in the above table.

Patterson,Liz
04/07/2024 12:50:25

Powys Teaching Health Board end of year summary scorecard

POWYS TEACHING HEALTH BOARD PERFORMANCE AGAINST NHS PERFORMANCE FRAMEWORK	Number of measures where the target has been delivered	Number of measures where the target has not been delivered
Quadruple Aim 1: People in Wales have improved health and well-being with better prevention and self-management	2 measures	7 measures
Quadruple Aim 2: People in Wales have better quality and more accessible health and social care services, enabled by digital and supported by engagement	11 measures	12 measures
Quadruple Aim 3: The health and social care workforce in Wales is motivated and sustainable	3 measure	1 measures
*Quadruple Aim 4: Wales has a higher value health and social care system that has demonstrated rapid improvement and innovation, enabled by data and focused on outcomes	4 measures	5 measures
SUMMARY	**21 measures**	**24 measures**

Report as at: 25 June 24

*The 2023/24 NHS Performance framework contains a total of 53 measures, Powys can report against 48 of these as a non acute care provider, of these 48 the health board is not nationally benchmarked on 3 health care acquired infection metrics, these metrics are not included in the above table.

Compliance against NHS Performance Framework

Quadruple Aim 1: People in Wales have improved health and wellbeing with better prevention and self-management

PTHB compliance against the NHS Delivery Framework measures in Quadruple Aim 1 is limited for 2023/24.

2023/24 Performance Framework Measures					Performance				Welsh Government Benchmarking (*in arrears)	
Area	No.	Abbreviated Measure Name	Ministerial Priority	Target	Latest Available	12month Previous	Previous Period	Current	Ranking	All Wales
Quadruple Aim 1: People in Wales have improved health and well being with better prevention and self-management	1	% Attempted to quit smoking		5% annual target	Q3 2023/24	2.26%		3.8%	4th	3.58%
	2	Percentage of people who have been referred to health board services who have completed treatment for substance misuse (drugs/alcohol)		4 quarter improvement trend	Q4 2023/24	62.2%	65.1%	65.8%	5th*	60.5%
	3	% of children up to date with scheduled vaccinations by age 5		95%	Q3 2023/24	85.8%	89.8%	92.1%	1st	88.0%
	4	% of girls receiving HPV vaccination by age 15		90%	Q3 2023/24		84.7%	80.3%	3rd	77.3%
	5	Flu Vaccines - 65+		75%	Mar-24		69.3%	69.9%	5th	72.4%
	6	% uptake of COVID-19 vaccination for those eligble (Autumn booster)		75%	Feb-24		61.1%	59.6%	1st	53.4%
	7	% of patients offered an index colonoscopy within 4 weeks of booking specialist screening appointment	✓	90%	Feb-24	14.3%	6.3%	11.1%	6th	25.2%
	8	% of well babies completing the hearing screening programe within 4 weeks		90%	Jan-24	95.9%	89.4%	93.5%	6th	95.2%
	9	% of eligible newborn babies who have a conclusive bloodspot screening result by day 17		95%	Feb-24	96.4%	94.3%	93.8%	7th	95.9%

Compliant performance with target.

- Percentage of people who have been referred to Health Board services who have completed treatment for substance misuse (drugs/alcohol) has shown an improvement in 2023/24 meeting the target in Q4 with 65.8% benchmarking above the All-Wales

Page 25 of 161
04/07/2024 13:50:39

- For babies completing the hearing screening programme withing 4 weeks the Health Board is compliant in Jan-24 with 93.5% achieved against a 90% target.

Exceptions & Escalations

- For people attempting to quit smoking although not meeting the 5% annual target has seen a significant improvement with 3.8% reported to have attempted by quarter 3.
- No vaccination measures have been met for childhood or HPV when reporting the latest at Q3. Performance for childhood vaccines by age 5 has improved (92.1%) but HPV vaccinations for girls aged 15 fell to 80.3% for the same period.
- Both Flu vaccinations in Mar-24 (69.9%) and COVID-19 vaccinations for eligible populations in Feb-24 (59.6%) are not achieving the 75% target.
- % of patients offered an index colonoscopy within 4 weeks of booking specialist screening appointment is an escalated measure with performance improving slightly to 11.1% in February, this measure has not been compliant for all of 2023/24.
- Eligible newborn babies who have bloodspot screening by day 17 did not meet the 95% target in Feb-24 with 93.8% compliance

Patterson,Liz
04/07/2024 12:50:25

Quadruple Aim 2: People in Wales have better quality and more accessible health and social care services

2023/24 Performance Framework Measures					Performance				Welsh Government Benchmarking (*in arrears)	
Area	No.	Abbreviated Measure Name	Ministerial Priority	Target	Latest Available	12month Previous	Previous Period	Current	Ranking	All Wales
Quadruple Aim 2: People in Wales have better quality and more accessible health and social care services, enabled by digital and supported by engagement	10	% of GP practices that have achieved all standards set out in the National Access Standards for In-hours GMS	✓	100%	2022/23	100.0%		100.0%	1st	95.5%
	11	% of primary care dental services (GDS) contract value delivered (new,new urgent and historic patients)	✓	Month on Month increase towards a minimum of 30% contract value delivered by Sep-23/100% by 31/03/24	Mar-24		63.5%	70.4%	5th	80.7%
	12	No of patients referred from primary care (optometry, general medical practitioners) into secondary care ophthalmology services	✓	PTHB Trajectory - <= 90	Mar-24	168	99	86	1st*	5,622
	13	No of consultations delivered through the Pharmacist Independent Prescribing Service (PIPS)	✓	Increase on the number in the equivalent month in the previous year	Mar-24	230	491	531	7th*	11,101
	14	Assessments <28 days <18	✓	80%	Mar-24	94.8%	100.0%	97.7%	1st*	86.3%
	15	Interventions <28 days <18	✓	80%	Mar-24	87.2%	83.3%	100.0%	3rd*	56.0%
	16	Assessments <28 days 18+	✓	80%	Mar-24	90.0%	49.1%	60.8%	6th*	68.9%
	17	Interventions <28 days 18+	✓	80%	Mar-24	52.0%	91.4%	91.1%	5th*	77.4%
	18	Percentage of emergency responses to red calls arriving within (up to and including) 8 minutes	✓	65%	Mar-24	42.9%	44.7%	45.0%	6th	48.9%
	19	Median emergency response time to amber calls	✓	12 month improvement trend	Mar-24	00:50:10	00:53:57	00:58:33	1st	01:29:31
	22	% of patients who spend less than 4 hours in all major & minor emergency care facilities from arrival until admission, transfer or discharge	✓	Improvement compared to the same month in 2022-23, towards the national target of 95%	Mar-24	100.0%	99.9%	99.9%	1st	67.5%
	23	Number of patients who spend 12 hours or more in all hospital major and minor emergency care facilities from arrival until admission, transfer or discharge	✓	PTHB Trajectory - 0	Mar-24	0	0	0	1st	10,366
	25	Number of diagnostic breaches 8+ weeks	✓	PTHB trajectory of 0	Mar-24	161	143	116	1st*	42,080
	26	% of children <18 waiting 14 weeks or less for a specified AHP	✓	12 month improvement trend	Mar-24	97.0%	90.2%	100.0%	4th*	85.2%
	27	Number of therapy breaches 14+ weeks (all ages) inc. audiology	✓	PTHB Trajectory of 0	Mar-24	190	197	135	2nd*	12,759
	28	Number of patients waiting >52 weeks for a new outpatient appointment	✓	PTHB Trajectory = 0	Mar-24	1	13	0	2nd*	60,004
	29	Number of patients waiting >36 weeks for a new outpatient appointment	✓	PTHB Trajectory - <= 0	Mar-24	32	148	91	1st*	120,280
	30	Number of patient follow-up outpatient appointment delayed by over 100%	✓	PTHB Trajectory = 0	Mar-24		1256	1223	1st*	247,630
	31	RTT patients waiting more than 104 weeks	✓	PTHB Trajectory = 0	Mar-24	0	0	1	1st*	22,983
	32	RTT patients waiting more than 52 weeks	✓	PTHB Trajectory = 0	Mar-24	7	48	24	1st*	141,082
	33	CAMHS % waiting <28 days for first appointment	✓	80%	Mar-24	100.0%	97.1%	100.0%	1st*	94.8%
	34	Children/Young People neurodevelopmental waits	✓	80%	Mar-24	72.7%	44.2%	42.2%	1st*	23.9%
	35	Adult psychological therapy waiting < 26 weeks	✓	80%	Mar-24	82.8%	88.3%	75.9%	1st*	63.8%

PTHB compliance against the NHS Delivery Framework measures in Quadruple Aim 2 is improved for 2023/24.

<u>Compliant performance with target.</u>

- As a ministerial priority with Health Board set a trajectory target (as shown in graph below) the number of patients referred from primary care (optometry, general medical practitioners) into secondary care ophthalmology services has reported compliant for Mar-24 with 86 reported against a less than 91 referral target.

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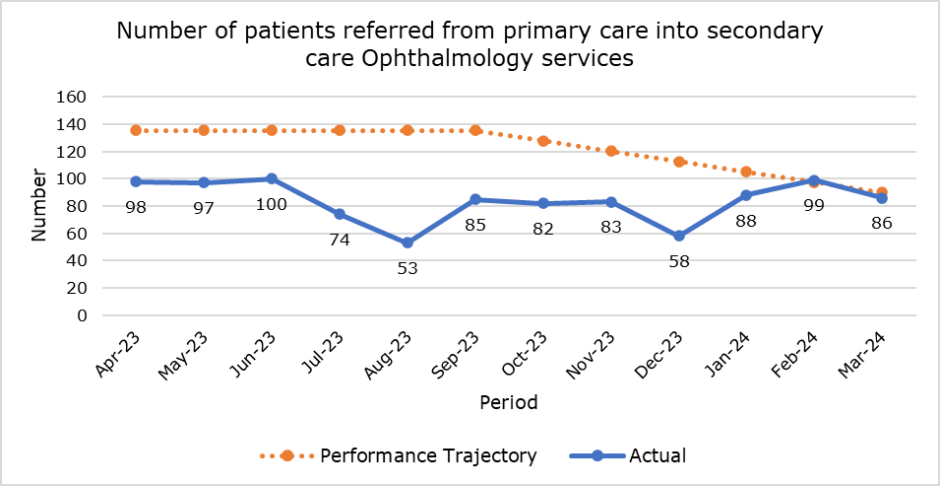
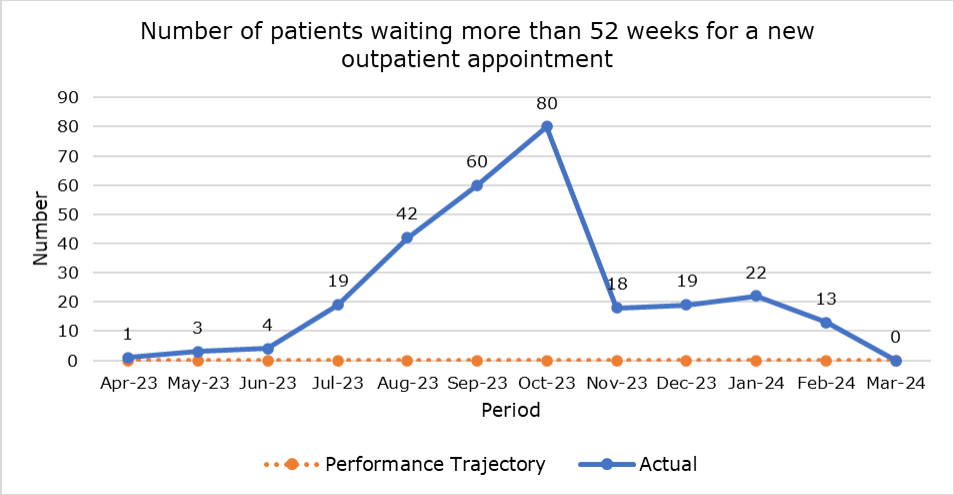


- The number of consultations delivered through the Pharmacist Independent Prescribing Service (PIPS) showed improved performance through 2023/24 finishing with 531 reported at Mar-24.
- Mental Health assessment and interventions within 28 days for under 18's reported compliant with 97.7% and 100% in Mar-24 against the 80% target.
- Mental health adult interventions within 28 days also reported compliant in March with 91.1% reported against the 80% target.
- Emergency access within the provider remains excellent with zero 12-hour breaches, and better than 99.9% 4hr compliance reported every month in 2023/24.
- For the percentage of children (<18's) waiting 14 weeks or less for a specified AHP 2023/24 has been very challenging but Mar-24 reported 100% compliance e.g., all pathways reported under 14 weeks based on age at referral.
- As a ministerial priority zero patients wait over 52 weeks for a new outpatient appointment in March, this is a significant achievement for the Health Board where waiting times have been significantly challenging through 2023/24 (graph below) against a Health Board set target of zero.



Patterson,Liz
04/07/2024 12:50:25

- For the measures Child & Adolescent Mental Health Service (CAMHS) % waiting <28 days for first appointment reported 100% complaint in Mar-24 against an 80% target.

Exceptions & Escalations

Primary care

- The percentage of primary care dental services (GDS) contract value delivered (new, new urgent and historic patients) a ministerial priority did not meet the 100% required target by March reporting 70.4% compliance.

Mental health

- Mental health adult assessments within 28 days (another ministerial priority) reported and improved 60.8% in March but this is not compliant against the 80% target and has had poor compliance which triggered escalation in 2023/24.
- Children/young people neurodevelopmental waits has been significantly challenged during the 2023/24 financial year. The continuing increase in demand has resulted in worsening trend for performance against the measure percentage of children and young people waiting less than 26 weeks to start ADHD or ASD ND assessments that reported 42.2% compliance in March.
- Adult psychological therapy waiting <26 weeks reported the lowest performance of 2023/24 with 75.9% in March.

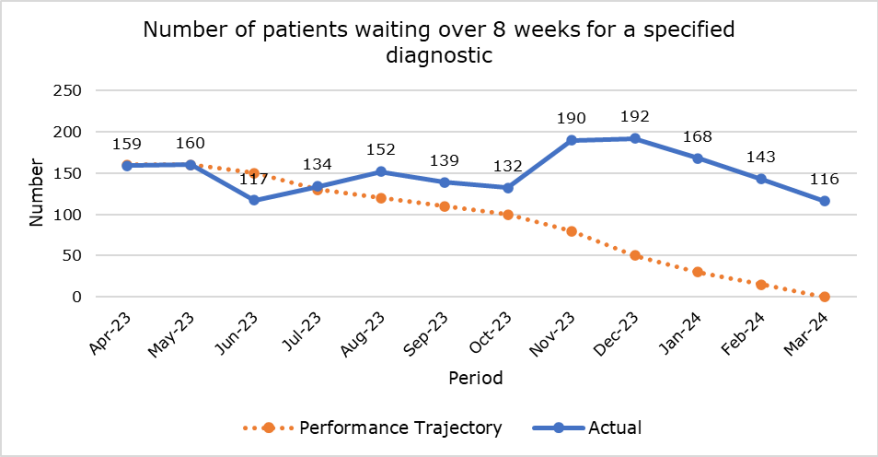
Unscheduled Care

- Ambulance response times remained poor throughout 2023/24 with compliance against the percentage of emergency responses to red calls arriving within (up to and including) 8 minutes reporting 45% in March at the end of the year.
- Median emergency response time to amber calls did not achieve the 12 month improvement trend target with a median time of 00:58:33 reported in March.

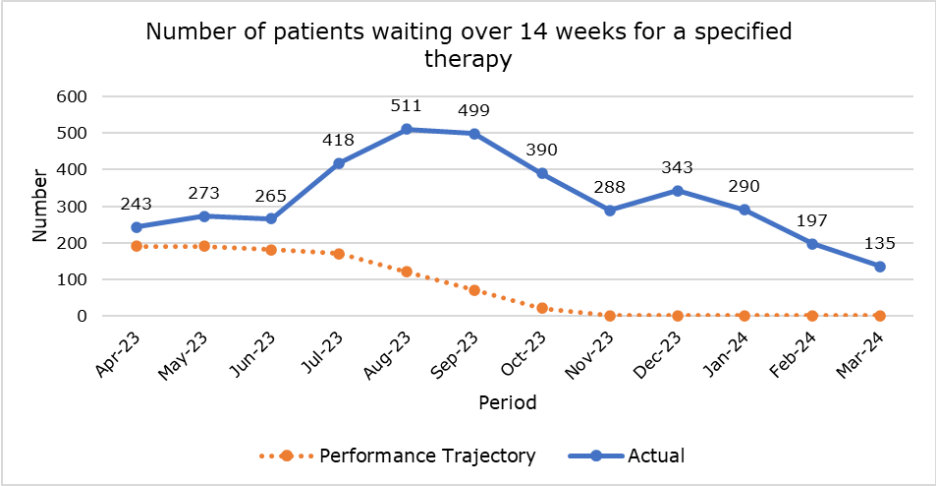
Planned care

- The number of patients waiting over 8 weeks for a specified diagnostic has proved challenging throughout 2023/24 with significant fragility and demand pressures. In March the Health Board reported non compliance against its set trajectory, although it should be noted that significant improvements were achieved (graph below).

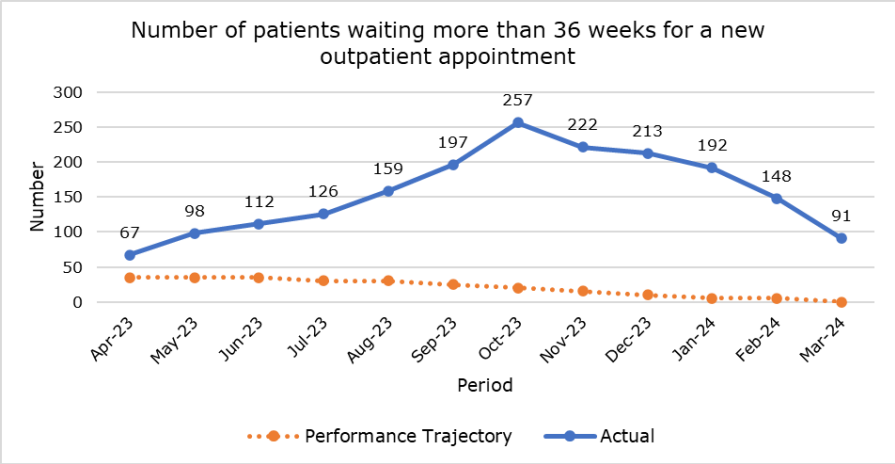
Patterson,Liz
04/07/2024 12:50:25



- The number of therapy breaches 14+ weeks (all ages) inc. audiology did not meet the Health Board submitted target trajectory for 2023/24. It should be noted that even though it has been unable to achieve a reduction to zero breaches by year end reporting 135 in March is a significant improvement following a very challenging year (graph below).

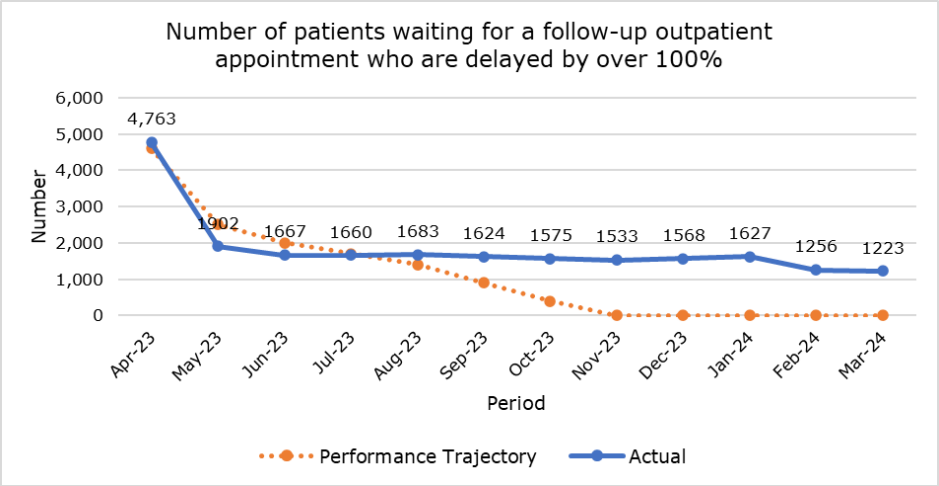


- The number of patients waiting 36 weeks or longer for a new outpatient appointment was not met, the Health Board submitted a very ambitious trajectory target for 2023/24 and unavoidable challenges and service fragility impacted patient wait pathways. At the end of the year 91 breaches occurred against a target of zero (graph below).

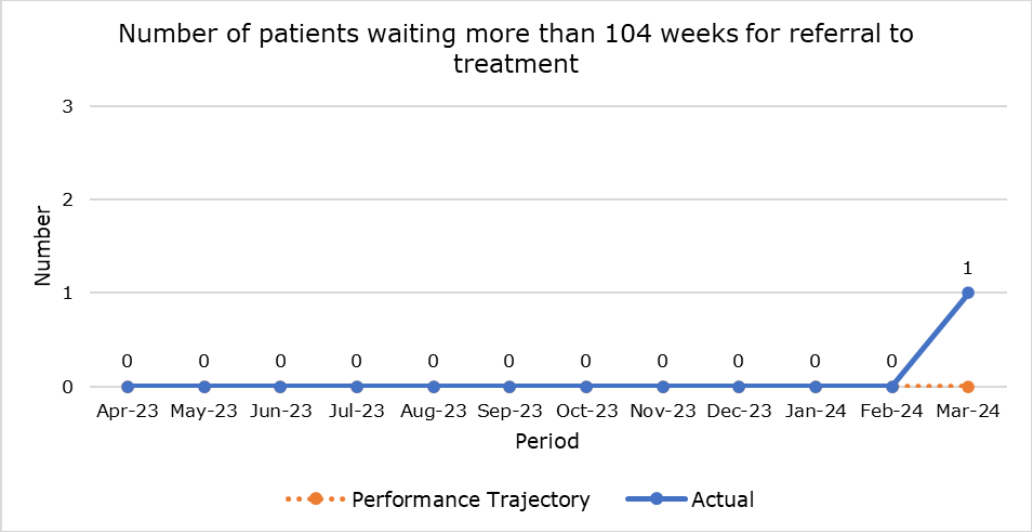


Patterson,Liz
04/07/2024 12:50:25

- Ministerial priority measure follow-up outpatients delayed over 100%, The Health Board has been unable to report an accurate position for this during 2023/24 following a significant data quality challenge at the end of 2021/22. Although the reporting accuracy is greatly improved ongoing phased validation remains in process. To note the Health Board did not meet the set trajectory target at the end of March with 1,223 pathways reported overdue by over 100% (graph below).



- The Referral to Treatment Time (RTT) pathways waiting more than 104 weeks did not meet the trajectory with one reported breach in March. The Health Board had set a target trajectory of zero throughout 2023/24 and achieved it but unfortunately failed on this one month (graph below).



- Further ministerial priority planned care measures include the number of patients waiting more than 52 weeks for treatment (RTT). The Health Board did not achieve their submitted trajectory target of zero by March but has made significant progress toward that target with significant system fragility. For March 24 patients remained waiting for more than 52 week for their treatment (graph below).

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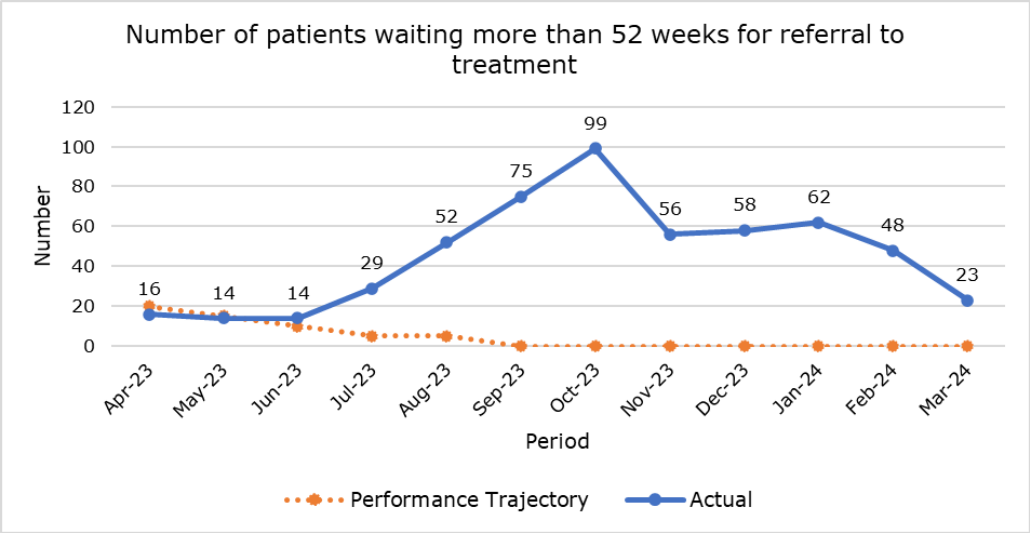
04/07/2024 12:30:25



Quadruple Aim 3: The health and social care workforce in Wales is motivated and sustainable

2023/24 Performance Framework Measures					Performance				Welsh Government Benchmarking (*in arrears)	
Area	No.	Abbreviated Measure Name	Ministerial Priority	Target	Latest Available	12month Previous	Previous Period	Current	Ranking	All Wales
Quadruple Aim 3: The health and social care workforce in Wales is motivated and sustainable	36	(R12) Sickness Absence	✓	12 month reduction trend	Mar-24	5.9%	5.3%	5.3%	4th (Jan-24)	6.1%
	37	Turnover rate for nurse and midwifery registered staff leaving NHS Wales	✓	Rolling 12 month reduction against a baseline of 2019/20	Nov-23	13.1%	12.1%	11.8%	9th	6.9%
	38	Agency spend as a percentage of the total pay bill	✓	12 month reduction trend	Mar-24	8.9%	10.8%	6.2%	12th (Jan-24)	4.0%
	39	Performance Appraisals (PADR)	✓	85%	Mar-24	74.0%	78.0%	78.0%	6th (Jan-24)	73.7%

The measures within this domain have seen some improvement within 2023/24 although ongoing challenges remain.

Compliant performance with target.

- Sickness absence has seen robust performance improvement with the rolling 12 percentage point reducing to 5.3% in March meeting the Welsh Government set target of a 12-month reduction.
- At present with data available for November 2023 the turnover rate for nurse and midwifery registered staff leaving NHS Wales is reporting compliance with 11.8% reported. The target for this measure is a rolling 12-month reduction against the baseline of 2019/20.
- Agency spend as a percentage of total pay has met the 12 month required reduction target by Welsh Government. The Health Board reported 6.2%% in March reduced from 12 months prior for the same period (8.9%).

Pattenden, Liz
04/03/2024 12:59:25

Exceptions & Escalations

- Performance appraisal compliance (PADR) has improved throughout 2023/24 but did not meet the 85% target in March reporting 78%, it

should be noted that this is a 4% improvement when compared to 12 months prior.

Quadruple Aim 4: Wales has a higher value health and social care system that has demonstrated rapid improvement and innovation

2023/24 Performance Framework Measures					Performance				Welsh Government Benchmarking (*in arrears)	
Area	No.	Abbreviated Measure Name	Ministerial Priority	Target	Latest Available	12month Previous	Previous Period	Current	Ranking	All Wales
Quadruple Aim 4: Wales has a higher value health and social care system that has demonstrated rapid improvement and innovation, enabled by data and focused on outcomes	40	% of episodes clinically coded within one month post discharge end date	✓	Maintain 95% target or demonstrate an improvement trend over 12 months	Feb-24	100.0%	99.4%	100.0%	2nd*	69.3%
	41	% of all classifications' coding errors corrected by the next monthly reporting submission	✓	90%	Feb-24		100.0%	100.0%	1st	61.8%
	42	% of calls ended following WAST telephone assessment (Hear and Treat)	✓	17% or more	Mar-24	9.1%	9.2%	10.5%	7th*	14.2%
	43	No of Pathways of Care delayed discharges	✓	12 month reduction trend	Mar-24	Not available	56	70	2nd	1,661
	44	% residents with CTP <18	✓	90%	Mar-24	86.0%	95.0%	97.0%	2nd*	86.1%
	45	% residents with CTP 18+	✓	90%	Mar-24	85.0%	83.0%	80.0%	5th*	78.0%
	46	No of patient experience surveys completed and recorded on CIVICA		Month on Month Improvement	Mar-24		387	204	8th*	16,171
	47	HCAI - Klebsiella sp and Aeruginosa cumulative number		No national target for PTHB	Mar-24		0	0	PTHB is not nationally benchmarked for infection rates	
	48	HCAI - E.coli, S.aureus bacteraemia's (MRSA and MSSA) - Cumulative rate of confirmed cases per 100,000		No national target for PTHB	Mar-24		2.45	2.24		
	49	HCAI - cumulative rate of C.Difficile cases per 100,000 population		No national target for PTHB	Mar-24	13.14	20.4	18.67		
	51	Percentage of ophthalmology R1 patients who attended within their clinical target date (+25%)	✓	95%	Mar-24	65.6%	63.1%	68.7%	2nd	61.4%
	53	No of national reportable incidents that remain open 90 days or more		12 month reduction trend	Mar-24	8	12	14	4th	330

Quadruple aim 4's compliance has remained fairly static for 2023/24 with measures remaining either compliant or non compliant during the period.

*It should be noted that Health Care Aquired Infections (HCAI) are not nationally benchmarked for Powys Teaching Health Board but a cumulative year comparison from 2022/23 will be used within this document.

<u>Compliant performance with target.</u>

- The Health Board's compliance for coding remains exemplary with 100% of episodes clinically coded within one month post discharge end date as reported in February, and 100% of all classifications' coding errors corrected by the next monthly reporting submission being for the same period.
- For the number of pathways of care with delayed discharges the reported performance for March was 70 in that month, this meets the 12 month reduction target set by Welsh Government.
- 97% of patients under 18 are reported to have a care treatment plan (CTP) at the end of March exceeding the 90% standard set by Welsh Government.
- For health care aquired infections no cases of Klebsiella sp and Aeruginosa cumulative number were reported in 2023/24 and the cumulatative rate per 100,000 population for E.coli, S.aureus bacteraemia's (MRSA and MSSA) is reduced compared to 2022/23 (2.45) reporting 2.24 per 100k population at the end of March.

Patterson,Liz
04/07/2024 12:30:25

Exceptions & Escalations

- For the measure percentage of calls ended following WAST telephone assessment (Hear and Treat) performance in March did not meet the 17% target reporting 10.5%. It has seen improvement from 9.1% in March 2023 but is challenging for the Health Board to infulence as the service is provided by WAST.
- For mental health adult residents with a care treatment plan (CTP) only 80% compliance was achieved in March against the 90% target. This metric has been challenging through 2023/24 for the Health Board.
- The new measure for number of patient experience surveys completed and recorded on CIVICA has not achieved the year end compliance (month on month improvement) with less surveys (204 in March) reported completed and recorded.
- Of the health care aquired infection (HCAI) measures the Health Board has seen an increase in the cumulative cases rate of C.Difficile cases per 100k population. The reported cumulative position for 2023/24 is 18.67 per 100k higher than 2022/23, it should be noted that reporting data has been improved with cross border test results (English labs) which attributes to some of the increase.
- The percentage of R1 patients for ophthalmology who attended within their clinical target date (+25%) has not met the 95% Welsh Government target with 68.7% compliance in March. Fragility of in-reach service and increased demand has challenged the compliance in 2023/24.
- The number of nationally reportable incidents (NRI's) that remain open 90 days of more has increased to 14 reported in March, this does not achieve the 12 month reduction trend, but NRI's in Powys can be delayed by incident investigations within commissioned service providers.

Ministerial Priority Measures Summary

At the start of 2023/24 the Health Board had to provide trajectories for key Ministerial priorities that would measure our recovery and performance throughout the financial year. Powys as a provider set key and ambitious targets to challenge the Health Board with the aim to fully comply by March. The below table provides the detail of target and performance by priority measure.

Patterson,Liz
04/07/2024 12:50:25

Ministerial Priority Measures			Month											
Measure	Target		Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24
Number of patients referred from primary care (optometry and General Medical Practitioners) into secondary care Ophthalmology services	Improvement trajectory towards a national target of reduction by March 2024	Performance Trajectory	135	135	135	135	135	135	128	120	113	105	98	90
		Actual	98	97	100	74	53	85	82	83	58	88	99	86
Number of patients waiting more than 52 weeks for a new outpatient appointment	Improvement trajectory towards a national target of zero by June 2023	Performance Trajectory	0	0	0	0	0	0	0	0	0	0	0	0
		Actual	1	3	4	19	42	60	80	18	19	22	13	0
Number of patients waiting more than 36 weeks for a new outpatient appointment	Improvement trajectory towards a national target of zero by March 2024	Performance Trajectory	35	35	35	30	30	25	20	15	10	5	5	0
		Actual	67	98	112	126	159	197	257	222	213	192	148	91
Number of patients waiting more than 104 weeks for referral to treatment	Improvement trajectory towards a national target of zero by June 2023	Performance Trajectory	0	0	0	0	0	0	0	0	0	0	0	0
		Actual	0	0	0	0	0	0	0	0	0	0	0	1
Number of patients waiting more than 52 weeks for referral to treatment	Improvement trajectory towards a national target of zero by March 2025	Performance Trajectory	20	15	10	5	5	0	0	0	0	0	0	0
		Actual	16	14	14	29	52	75	99	56	58	62	48	23
Number of patients waiting over 8 weeks for a specified diagnostic	Improvement trajectory towards a national target of zero by March 2024	Performance Trajectory	160	160	150	130	120	110	100	80	50	30	15	0
		Actual	159	160	117	134	152	139	132	190	192	168	143	116
Number of patients waiting over 14 weeks for a specified therapy	Improvement trajectory towards a national target of zero by March 2024	Performance Trajectory	190	190	180	170	120	70	20	0	0	0	0	0
		Actual	243	273	265	418	511	499	390	288	343	290	197	135
Number of patients waiting for a follow-up outpatient appointment who are delayed by over 100%	Improvement trajectory towards a national target of reduction by March 2024	Performance Trajectory	4,600	2,500	2,000	1,700	1,400	900	400	0	0	0	0	0
		Actual	4,763	1902	1667	1660	1683	1624	1575	1533	1568	1627	1256	1223
Number of patients who spend 12 hours or more in all major and minor emergency care facilities from arrival until admission, transfer or discharge	Improvement trajectory towards a national target of zero by March 2024	Performance Trajectory	0	0	0	0	0	0	0	0	0	0	0	0
		Actual	0	0	0	0	0	0	0	0	0	0	0	0

Patterson,Liz
04/07/2024 12:50:25

Commissioned Performance & Assurance

Planned care referral to treatment waits for commissioned services have been and remain challenging at the end of year. The Health Board robustly reviews, engages, and provides assurance on behalf of Powys residents on a monthly basis but has limited options to influence or fix long wait challenges outside of its borders. It should also be noted that commissioned services operate on a similar but different system of pathway rules for patients referred for treatment dependant on treatment country, this includes but is not limited to referral to treatment (RTT) and cancer pathways across England and Wales.

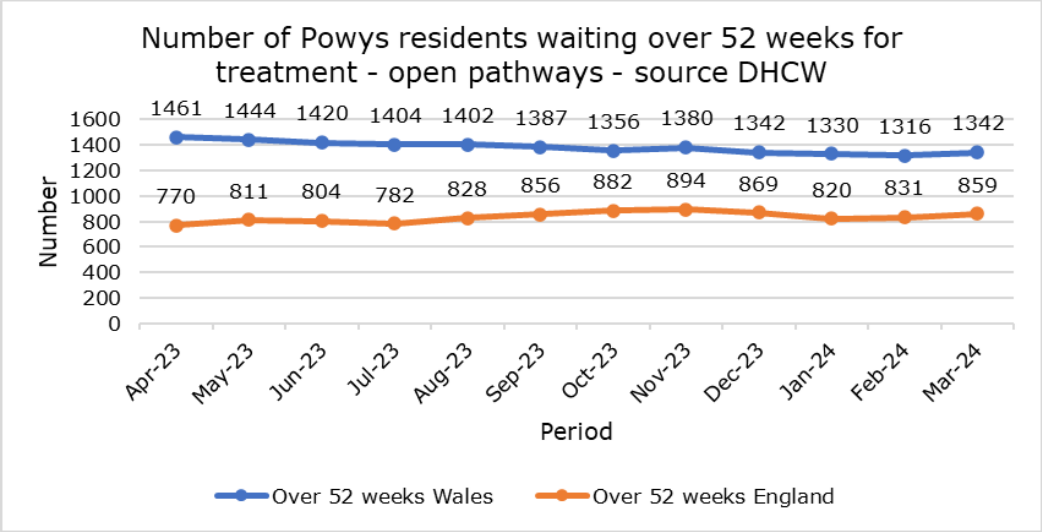
The next section will review Powys resident waits for 2023/24 period across the key NHS Performance Framework Wales priority measures for planned care where applicable data is available.

Key ministerial RTT performance indicators

Key ministerial priorities for planned care in 2023/24 were to eliminate long waits e.g., those patients waiting 1, 2 or more years for treatment. Number of patients waiting for treatment over 52 weeks and more than 104 week are applicable for Welsh and English commissioned services with data and narratvie provided within the next section.

Number of patients waiting more than 52 weeks for referral to treatment

The position in commissioned services against this measure reported limited change in 2023/24 with Welsh commissioners reporting a slight improvement over 12 months with a reduced 1,342 patients waiting over 52 weeks for treatment when compared to April 2023 (1,461). English commissioned services reported a slight increase to 859 patients breaching 52 weeks in March, compared to 770 breaches in April 2023 (see below).



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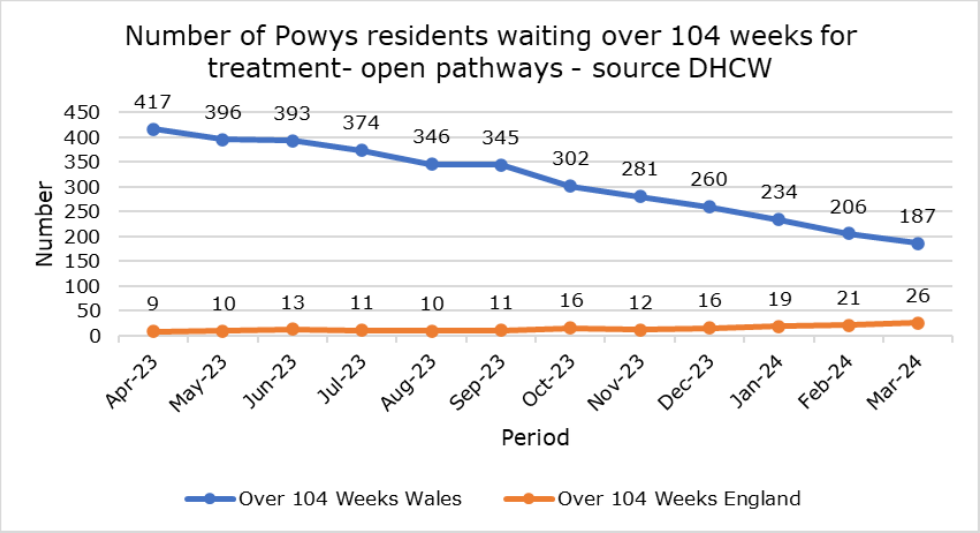
04/07/2024 12:50:25

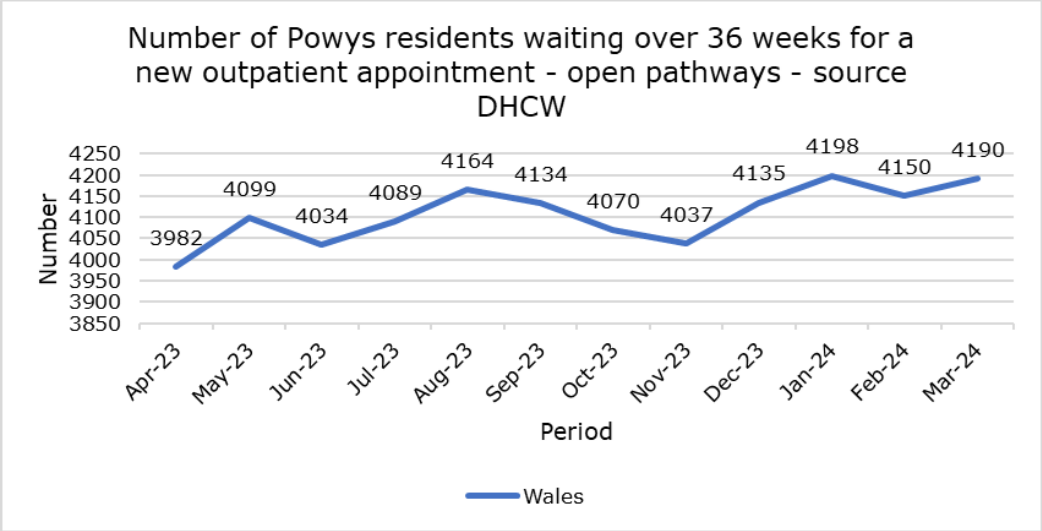
Number of patients waiting more than 104 weeks for referral to treatment

This measure contains patients included within the over 52-week cohort but shows a significant difference between the challenge in England and Wales. The commissioned postion in England has been significantly better since the post

covid-19 backlog recovery and 2023/24 although reporting a limited increase of breaches to 26 in Mar-24. These breaches were only in Robert Jones & Agnes Hunt Orthopaedic Hospital NHS Foundation Trust and related to very complex treatment pathways. Welsh commissioned providers have seen a significant improvement for Powys residents during 2023/24 with monthly reported breaches reducing to 187 by March 2024 (see graph below).

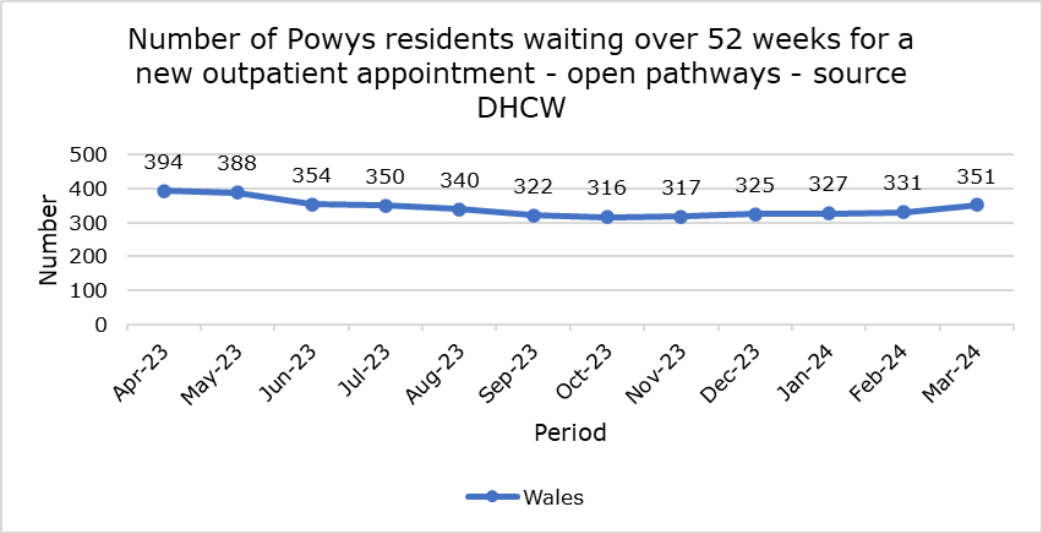


Applicable to commissioned services in Wales only are the national measures for those patients waiting more than 36 and 52 weeks for a new outpatient appointment (stage 1). The number of patients who waited more than 36 weeks has grown in 2023/24 from 3,982 in Apr-23 to 4,190 in Mar-24, this aligns to the overall picture of total demand/growth of Powys residents in Welsh commissioned providers (graph below).



Patterson, Liz
04/03/2024 12:30:25

For Powys residents waiting over 52 weeks for a new outpatient appointment 2023/24 finishes in a better position with 351 breaches reported in Mar-24 compared to 394 in Apr-23. It should be noted that the position has increased slightly over the last 5 months (graph below) which is linked to the steady increase in total wait list and increased demand for services.



In conclusion for planned care a broad theme of improvement has been reported across all commissioned service providers, but equity of wait times for patients remains linked to their geographical location, required specialty and pathway of flow. Generally, those patients who enter commissioned services in England are seen and treated faster than those in Wales. However, Welsh providers such as Swansea Bay University Health Board have improved against key targets with no Powys residents reported waiting over a year for a new outpatient appointment in March.

Cancer

Powys as a provider does not treat patients for cancer and is excluded from the ministerial priority measure "Percentage of patients starting their first definitive cancer treatment within 62 days from point of suspicion (regardless of the referral route)", the Health Board does however accept urgent suspected cancer referrals for key outpatients and diagnostics (ultrasound and endoscopy) predominately in South Powys and plays an important role in some residents pathways of care including end of life. For treatment, patients access care via commissioned acute service providers and specialist trusts in England and Wales. Performance in English and Welsh commissioned services have been particularly challenging with no provider meeting their respective targets (English 2-week, 31 day or 62-day rules, or the Welsh 62-day Single Cancer Pathway). The key challenge is overall capacity both outpatient, diagnostic, and surgical with ongoing and increasing demand pressures.

Emergency Department Access

Two key metrics are utilised for assessment of unscheduled care access via emergency department access for Powys residents.

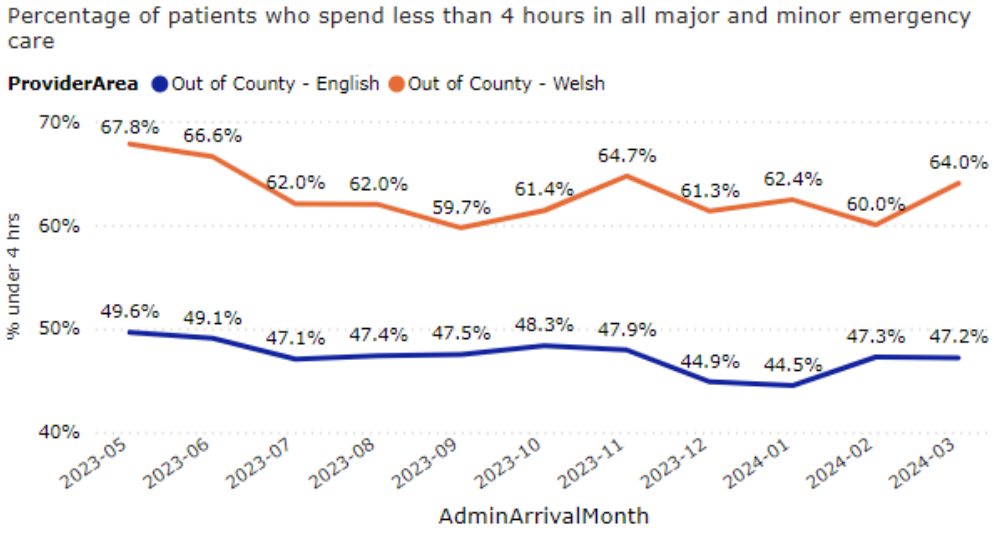
1. Percentage of patients who spend less than 4 hours in all major and minor emergency care (i.e. A&E) facilities from arrival until admission, transfer,

Patterson,Liz
04/06/2024 12:59:25

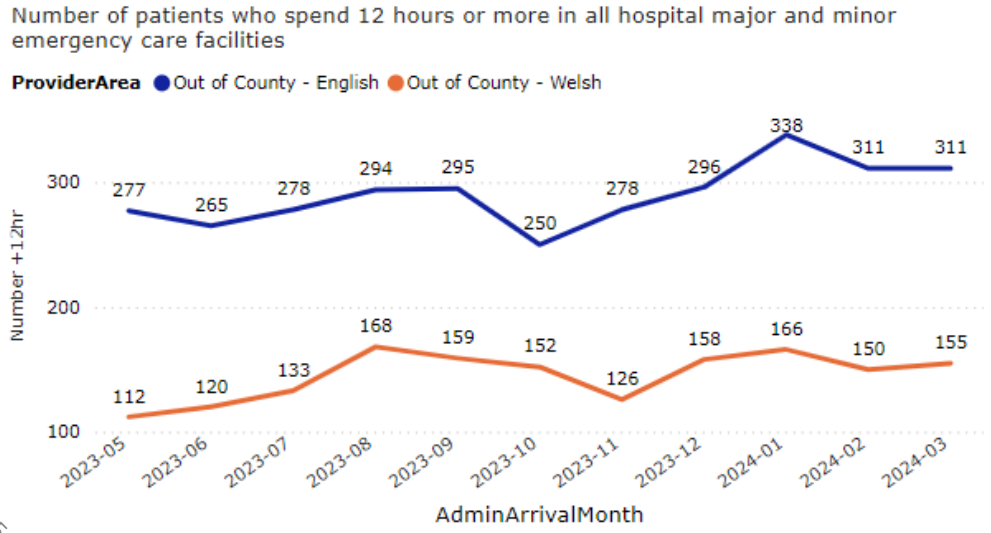
or discharge with a target of improvement compared to the same month in 2022-23, towards the national target of 95%.

2. Number of patients who spend 12 hours or more in all hospital major and minor emergency care facilities from arrival until admission, transfer, or discharge with a target of improvement trajectory towards a national target of zero by 31 March 2024.

The Health Board can access data on the treatment waits of its residents in both England and Welsh units via the NHS Commissioning Support Unit (England) and the DHCW (Wales). This information is then used by the Health Board to monitor service provision and help engagement with the commissioned services through Contract Quality Performance and Review Meeting (CQPRM) meetings to review plans improving performance against the measures and understand impact on performance of initiatives including Same Day Emergency Care, Continuous Flow models, and Virtual Wards.



The above graph shows the percentage of compliance for the four hour target, it should be noted that at an aggregate level neither Welsh nor English provision meets the national target of 95%.



Patterson,Liz
04/07/2024 12:50:25

Powys residents who spend 12 or more hours in a hospital's emergency care facilities show a similar challenge as four hour compliance, at an aggregate level by country of provision patients breach monthly throughout 2023/24. Key challenges reported by Emergency Departments include high levels of attendances and resultant emergency admissions with resulting adverse effect to bed capacity and ability to facilitate patient flow through the emergency departments. Powys as a provider in 2023/24 created additional Care Transfer Coordinators who were recruited to cover all main out of county hospitals to facilitate discharge and repatriation of Powys residents.

Conclusion

In conclusion for the 2023/24 financial year, Powys Teaching Health Board experienced significant financial, performance and operational challenges. The Health Board moved to an "enhanced monitoring" status under the national Joint Escalation and Intervention Arrangements. However, despite these financial pressures, PTHB continued to focus on maintaining high-quality services and reducing waiting times narrowly missing key challenging self-set targets of recovery for ministerial priorities. Finally, improvement in the achievement of key recovery targets by Welsh Government is resulting in better planned care treatment compliance when compared to 2022/23.

Integrated Plan reset

The information that follows provides a summary of progress against the PTHB Integrated Plan at the end of the year, 31 March 2024.

During 2023, the priorities set out in the Integrated Plan were reviewed and partially reset. This exercise was carried out in two stages:

- Stage One was initiated in response to Welsh Government correspondence in August 2023. This contained a request to all Health Boards to identify areas of potential further improvements in financial positions. Work was initiated which included the establishment of an Executive Opportunities Group to lead the identification of all potential improvements and actions. A Plan review exercise was carried out in parallel so that any changes to the existing plan priorities were captured.
- Stage Two followed the receipt of further correspondence from the Director General, Social Services and Early Years / NHS Wales CEO, in October 2023, of the outcome of the budget review undertaken by Welsh Government. This included confirmation of an increase in funding in recognition of the financial pressures and to support agreed pay award commitments. It also confirmed further actions required to achieve financial balance and the application of target control totals for each Health Board. This was set in the context of delivery against required performance measures including Ministerial priorities and the designation by Welsh Government of enhanced escalation and intervention statuses for all Health Boards.

Patterson,Liz
04/07/2024 12:50:43

Following a thorough process of moderation and board engagement, which included the consideration of detailed Impact Assessments, the Priorities in the plan were therefore deprioritised, rescoped or rescheduled, to support further actions required to comply with the requests in the correspondence.

This reset of the priorities was subsequently reflected in the Quarterly Progress Against Plan reports and is reflected in the Year End position shown below.

A number of priorities have been rated as "Not Applicable" at a year-end position which reflects the reset work as described above. Strategic Priorities which have been rated as "Red" are described as incomplete and those assigned "Blue" are rated as complete.

Progress against Well-Being Objectives and Strategic Priorities

The Health Board's Integrated Plan 2023-2026 set out four Well-Being Objectives and four Enabling Objectives which were reported on quarterly in terms of delivery success and areas of challenge.

The first Well-Being Objective was **Focus on Well Being** which was designed to improve population health and tackle health inequalities, to enable children and young people to 'start well', adults to 'live well' and older people to 'age well'. At year end there was full delivery of the associated programme of work within this objective which covered:-

- Population health improvement including health inequalities
- Health protection including vaccination
- Infection prevention and control

The second Well-Being Objective was Early Help and Support. This was focussed around those services that are the first point of contact, where timely diagnosis and co-ordinated care make the most impact on wellbeing. A number of strategic priorities were aligned to the delivery of this objective covering:-

- Primary Care
- Diagnostics
- Admission Avoidance
- Planned Care

Tackling the Big Four was the next objective which set out the response to the four main causes of ill health, burden of disease and premature mortality in Powys. In year delivery focused on:-

- Cancer
- Circulatory Disease
- Respiratory
- Mental Health

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04/07/2024 12:08:25

The final Well-Being Objective was **Joined up Care** which was designed to build resilience and ensure greater join up across:-

- Frailty and Community Model

- Urgent and Emergency Care
- Specialised Care

The integrated plan then proceeded to describe enabling objectives developed to support the delivery of the Well-Being objectives.

The first of these was **Workforce Futures** which set out how workforce planning and organisational development supported and enabled the delivery of the organisation's strategic priorities. This objective included a work programme which covered the transformation and sustainability of workforce, making PTHB a great place to work, employee health and wellbeing and the joint workforce futures programme.

The second enabling objective was **Digital First**. This objective was developed to set out how Digital First would be developed into a Strategic Framework to enable improved care through digital systems and a resilient and secure digital infrastructure. This covered Digital Strategic Framework, implementing Clinical Digital Systems, having resilient Cybersecure Infrastructure, Electronic Document Management and Digitisation and Modernising Data Architecture and Business Intelligence.

Innovative Environments was the next objective which set out ambitious plans for carbon reduction, biodiversity, environmental and estates improvements, that directly enhanced care, experiences and wellbeing for the population and the staff of the Health Board. This objective covered two associated strategic priorities, these being Capital and Estates Programme and Environmental Management and Decarbonisation.

The final enabling objective was **Transforming in Partnership** which set out the actions the Health Board took in partnership across Powys as a region in its own right, as well as the wider Mid Wales region and nationally, both in Wales and across the border in England. This included a suite of strategic priorities covering Corporate Governance, Quality Governance, Engagement and Communication, Strategic Commissioning, Integrated Performance, Strategic Planning, Innovation and Improvement and Strategic Equalities and Welsh Language.

A very detailed report on each of the above areas has been produced quarterly and considered by the Executive Committee, Delivery and Performance Committee and PTHB Board. These are available on the Health Board's website or can be provided separately on request.

Further detail on delivery of key measures for the above is included within the Performance Analysis section.

Patterson, Liz
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Long Term Expenditure Trends

PTHB incurs expenditure under three main areas and the annual expenditure for each of these areas for the last 5 years is as follows:

Expenditure by Type	Annual Expenditure values				
	2019-20	2020-21	2021-22	2022-23	2023-24
	£000	£000	£000	£'000	£'000
Primary Healthcare Services	69	72	72	75	79
Healthcare from other providers	162	176	195	202	219
Hospital and Community Services	109	121	132	135	148
	340	369	399	412	446

The Health Board has a statutory obligation to remain within its resource limits (Revenue and Capital) on a three year rolling measure. The Health Board managed to meet this requirement until the end of 2021/22. The target was not met in 2022/23. A summary of the Health Boards performance against the Revenue and Capital Resource Limits for the last 5 financial years are as follows:

Revenue Resource Limit	Annual financial performance				
	2019-20	2020-21	2021-22	2022-23	2023-24
	£000	£000	£000	£000	£000
Net operating costs for the year	324,531	356,471	383,021	395,697	429,823
Less general ophthalmic services expenditure and other non-cash limited expenditure	1,855	1,851	1,355	1,609	1,859
Less unfunded revenue consequences of bringing PFI schemes onto SoFP	0	0	0	0	0
Less unfunded revenue consequences of bringing RoU Leases onto SoFP	0	0	0	0	0
Total operating expenses	326,386	358,322	384,376	397,306	431,682
Revenue Resource Allocation	326,441	358,465	384,456	390,304	419,699
Under /(over) spend against Allocation	55	143	80	(7,002)	(11,983)

The Health Board did not remain within its Revenue Resource limit in 2022/23 and 2023/24

Capital Resource Limit	Annual financial performance				
	2019-20	2020-21	2021-22	2022-23	2023-24
	£000	£000	£000	£000	£000
Gross capital expenditure	3,373	6,366	15,926	13,211	6,650
Add: Losses on disposal of donated assets	0	0	0	0	0
Less NBV of property, plant and equipment and intangible assets disposed	0	0	0	0	0
Less capital grants received	0	0	0	0	0
Less donations received	(176)	(13)	0	(527)	(195)
Less initial recognition of RoU Asset Dilapidations			0	0	0
Add: recognition of RoU Assets Dilapidations on crystallisation			0	0	0
Charge against Capital Resource Allocation	3,197	6,353	15,926	12,684	6,455
Capital Resource Allocation	3,200	6,380	15,993	12,752	6,481
(Over) / Underspend against Capital Resource Allocation	3	27	67	68	26

The Health Board has remained within its Capital Resource limit for the last five financial years.

An analysis of the annual assets and liabilities at 31 March for each of the last five financial years of the Health Board is included below:

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04/07/2024 12:50:25

	Statement of Financial Position				
	2019-20	2020-21	2021-22	2022-23	2023-24
	£000	£000	£000	£000	£000
Non Current Assets - Property Plant and Equipment	74,674	78,394	93,331	103,185	100,138
Non Current Assets - Right of Use Assets	0	0	0	1,670	1,063
Non Current Assets - Trade and Other Receivables	14,791	14,403	16,085	20	32
Current Assets - Inventories	156	159	143	147	211
Current Assets - Trade and Other Receivables	9,024	12,179	11,959	18,134	10,317
Current Assets - Cash and Cash Equivalents	540	2,627	2,658	1,268	215
Total assets	**99,185**	**107,762**	**124,176**	**124,424**	**111,976**
Current Liabilities - Trade and other payables	(35,164)	(45,831)	(59,256)	(49,845)	(47,108)
Current Liabilities - Provisions	(2,461)	(3,336)	(1,301)	(14,980)	(3,921)
Non Current Liabilities - Trade and other payables	0	0	0	(508)	(272)
Non Current Liabilities - Provisions	(20,679)	(20,074)	(17,085)	(862)	(576)
Total Liabilities	**(58,304)**	**(69,241)**	**(77,642)**	**(66,195)**	**(51,877)**
Total assets employed	**40,881**	**38,521**	**46,534**	**58,229**	**60,099**
Financed by :					
Taxpayers' equity					
General Fund	768	(2,532)	2,153	11,604	10,514
Revaluation reserve	40,113	41,053	44,381	46,625	49,585
Total taxpayers' equity	**40,881**	**38,521**	**46,534**	**58,229**	**60,099**

Sustainability Report 2023-24

Task Force on Climate-related Financial Disclosure (TCFD)

PTHB has reported on climate-related financial disclosures consistent with HM Treasury's TCFD-aligned disclosure application guidance, which interprets and adapts the framework for the UK public sector. PTHB considers climate to be a principal risk, and has therefore complied with the TCFD recommendations and recommendations disclosures around:

Governance - recommended disclosures (a) and (b)

Metrics and Targets - recommended disclosures (a) to (c)

This is in line with the Welsh Government's TCFD-aligned disclosure implementation timetable for Phase 1. PTHB plans to provide recommended disclosures for Strategy and Risk Management in future reporting periods in line with the Welsh Government's implementation timetable.

Delivery Planning

PTHB continues to prioritise sustainability as an organisational imperative. The importance of the environmental agenda is expressed as a golden thread running through the 2023 - 26 Integrated Medium-Term Plan (IMTP). The IMTP also supports the Health Board's efforts for enacting the principles of the Wellbeing of Future Generations Act and the five ways of working.

Page 44 of 161
04/07/2024 11:30:13

During 2023/24 the organisation was successful in gaining re-certification to ISO14001 (2015) environmental management standard, for the fifth consecutive year, demonstrating a continued cycle of improvement and commitment to environment management.

Carbon Reporting & Decarbonisation

As part of the 2022/23 Integrated Medium Term Planning process, all NHS organisations submitted Decarbonisation Action Plans (DAPs) setting out how they will deliver against national commitments and their own locally led initiatives, supporting delivery of the national NHS Wales Decarbonisation Strategic Delivery Plan.

In line with public sector obligation to become net zero by 2030, the Health Board reports annual quantitative carbon emissions. 2022/23 carbon emissions of 14,970 tCO_2e were 35.2% lower from 2021/22 historic high of 23,107 tCO_2e. Against a baseline year of 2018-19 this is a reduction of 25.3% - targets are 16% by 2025 and 34% by 2030. Reporting is based on actual operating and procurement figures in accordance with the Welsh Public Sector Net Zero Carbon Reporting Guide version 3.

Table 1:Summary of carbon emissions

	Units of tCO_2e			
Categories	Scope 1	Scope 2	Scope 3	Total
Buildings, fleet & other assets	2,587.428	653.158	669.357	3,909.943
Business travel, commuting & homeworking	0	0	2,110.366	2,110.366
Waste	0	0	39.517	39.517
Land based emissions	0	0	-36.879	-36.879
Supply chain	0	0	8,947.422	8,947.422
	Total			14,970.369

Qualitative reporting submissions are completed annually in compliance with the NHS Wales Performance Framework & Guidance Document and quarterly reporting through the Decarbonisation, Coordination and Reporting (DCR) team to the Decarbonisation Programme Board. All reporting is assessed by the Environment & Sustainability Group, with further awareness or escalation made through internal governance up to, and including, the Board.

Page 45 of 161
04/07/2024 12:08:25

Decarbonisation is a fundamental target in PTHB's response to the climate emergency. To achieve this goal a high-level assessment has been undertaken and provides the Health Board with recommended methodology appropriate for the decarbonisation of eleven major hospitals/health centres located within Powys. Detailed analysis has indicated a required investment of up to £27M, including opportunities to upgrade low performance buildings through a number of energy conservation measures.

Major energy efficiency measures are planned through the Re:fit framework, which will dramatically reduce the operational emissions from the Health Board's operations and also provide patient and staff built environment enhancements through improved lighting, heating controls and draught proofing. In addition, medical teams are procuring a new ePMA (electronic prescribing and medicines administration) system, to be implemented in 2024/25. This could drive through efficiencies and realise significant carbon savings through improved pharmaceutical prescribing.

Biodiversity

The Health Board aims to incorporate biodiversity into all aspects of its operations, particularly in relation to capital expenditure. This enables the Health Board to optimise the impact of change while also promoting biodiversity habitat expansion. Furthermore, the organisation strives to mitigate the impact on ecosystems from its operations through:

- Buildings management
- Procurement
- Sustainability
- Awareness raising, education and training
- Grounds and land management to maintain and enhance biodiversity, and promote the resilience of ecosystems

In compliance with the section 6 duty within the Environment (Wales) Act, the Health Board continues to implement planning conditions to mitigate biodiversity loss and to increase biodiversity potential. An estate-wide biodiversity survey was undertaken in 2023 and is now leading to physical programme of work to restore and improve habitats.

Further information relating to Financial Performance, Quality, Concerns, Human Rights, Equalities and Welsh Language can be found in the Accountability Section of this report.

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04/07/2024 12:50:25

SECTION TWO: THE ACCOUNTABILITY REPORT

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THE ACCOUNTABILITY REPORT 2023/2024

SIGNED BY: **DATE: XXX**

HAYLEY THOMAS
[CHIEF EXECUTIVE]

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04/07/2024 12:50:25

INTRODUCTION TO THE ACCOUNTABILITY REPORT

Powys Teaching Health Board is required, as are all Welsh NHS bodies, to publish an Annual Report and Accounts. Copies of previous years reports are accessible from the Health Board's website.

A key part of the Annual Report is the Accountability Report. The requirements of the Accountability Report are based on the matters required to be dealt with in a Directors' Report, as set out in Chapter 5 of Part 15 of the Companies Act 2006 and Schedule 7 of SI 2008 No 410, and in a Remuneration Report, as set out in Chapter 6 of the Companies Act 2006 and Schedule 8 of SI 2008 No 410.

The requirements of the Companies Act 2006 have been adapted for the public sector context and only need to be followed by entities which are not companies, to the extent that they are incorporated into the Treasury's Government Financial Reporting Manual (FReM) and set out in the 2023/2024 Manual for Accounts for NHS Wales, issued by the Welsh Government.

The Accountability Report is required to have three sections:

- A Corporate Governance Report
- A Remuneration and Staff Report
- A Parliamentary Accountability and Audit Report.

An overview of the content of each of these three sections is provided below:

The Corporate Governance Report

This section of the Accountability Report provides an overview of the governance arrangements and structures that were in place across Powys Teaching Health Board during 2023/2024. It also explains how these governance arrangements supported the achievement of the Health Board's objectives.

The Director of Corporate Governance / Board Secretary has compiled the report, the main document being the Annual Governance Statement. This section of the report has been informed by a review of the work taken forward by the Board and its Committees over the last 12 months and has had input from the Chief Executive, as Accountable Officer, Board Members and the Audit, Risk and Assurance Committee.

In line with requirements set out in the Companies Act 2006, the Corporate Governance report includes:

- The Directors' Report;
- A Statement of Accountable Officer Responsibilities;
- The Annual Governance Statement.

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04/07/2024 12:50:25

Remuneration and Staff Report

This report contains information about the remuneration of senior management, fair pay ratios and sickness absence rates and has been compiled by the Director of Workforce and Organisational Development, the Director of Finance, IT and Information Services and the Director of Corporate Governance / Board Secretary.

Senedd Cymru/Welsh Parliamentary Accountability and Audit Report

This report contains a range of disclosures on the regularity of expenditure, fees and charges, compliance with the cost allocation and charging requirements set out in HM Treasury guidance, material remote contingent liabilities, and the audit certificate and Auditor General for Wales Report.

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04/07/2024 12:50:25

PART A: CORPORATE GOVERNANCE REPORT

This section of the Accountability Report provides an overview of the governance arrangements and structures that were in place across Powys Teaching Health Board during 2023/2024. It includes:

- A Directors' Report
- A Statement of Accountable Officer Responsibilities
- A Statement of Executive Directors' Responsibilities in Respect of the Accounts
- The Annual Governance Statement

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04/07/2024 12:50:25

1. THE DIRECTORS' REPORT 2023/2024

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04/07/2024 12:50:25

THE COMPOSITION OF THE BOARD AND MEMBERSHIP

Part 2 of The Local Health Boards (Constitution, Membership and Procedures) (Wales) Regulations 2009 sets out the required membership of the Boards of Local Health Boards, the appointment and eligibility requirements of members, the term of office of non-officer members and associate members. In line with these Regulations the Board of Powys Teaching Health Board comprises:

- a chair;
- a vice-chair;
- officer members; and
- non-officer members.

The members of the Board are collectively known as "the Board" or "Board members"; the officer and non-officer members (which includes the Chair) are referred to as Executive Directors and Independent Members respectively. All members have full voting rights. In addition, the Director of Corporate Governance / Board Secretary position is a non-voting Board level post.

Additionally, Welsh Ministers may appoint up to three associate members. Associate members have no voting rights.

Before an individual may be appointed as a member or associate member they must meet the relevant eligibility requirements, set out in Schedule 2 of The Local Health Boards (Constitution, Membership and Procedures) (Wales) Regulations 2009, and continue to fulfil the relevant requirements throughout the time that they hold office.

The Regulations can be accessed via the Government's legislation website: http://www.legislation.gov.uk/wsi/2009/779/contents/made

VOTING MEMBERS OF THE BOARD DURING 2023-24

During 2023-24, the following individuals were voting members of the Board of Powys Teaching Health Board:

Independent Members (IM)		
Carl Cooper	Chair	Full Year
Kirsty Williams	Vice-Chair	Full Year
Anthony Thomas	IM (Finance)	To 31/05/2023
Chris Walsh	IM (Local Authority)	Full Year
Jennifer Owen Adams	IM (Third Sector)	Full Year
Simon Wright	IM (University)	Full Year

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04/07/2024 12:50:25

Ian Phillips	IM (ICT)	Full Year
Cathie Poynton	IM (Trade Union)	Full Year
Mark Taylor	IM (Capital & Estates)	To 23/10/2023
Rhobert Lewis	IM (General)	Full Year
Ronnie Alexander	IM (General)	Full Year
Direct Appointment		
Mick Giannasi	IM (to support vacant Capital & Estates role)	From 26/02/2024
Executive Directors		
Carol Shillabeer	Chief Executive	To 02/05/2023
Carol Shillabeer	Substantive Chief Executive on secondment to BCUHB	From 03/05/2023 to 31/01/2024
Hayley Thomas	Executive Director of Strategy, Primary Care and Partnerships and Deputy Chief Executive	To 01/05/2023
Hayley Thomas[1]	Chief Executive	From 02/05/2024
Pete Hopgood	Executive Director of Finance, Information and IT Services	To 01/05/2023
Pete Hopgood	Interim Deputy Chief Executive, Executive Director of Finance, Information and IT Services, and Interim Executive Director of Primary Care	From 02/05/2023
Debra Wood-Lawson[2]	Executive Director of Workforce and OD	Full Year
Kate Wright	Executive Medical Director	Full Year
Claire Roche	Executive Director of Nursing and Midwifery	Full Year

Patterson,Liz
04/07/2024 12:50:25

Claire Madsen[3]	Executive Director of Therapies and Health Sciences	Full Year
Mererid Bowley	Executive Director of Public Health	Full Year
Stephen Powell[4]	Interim Executive Director of Planning, Performance and Commissioning	From 17/07/23
Joy Garfitt[5]	Interim Executive Director of Operations, Community Care and Mental Health	From 05.04.23 (in post but absent from work from 26.01.24 resulting in interim arrangements as outlined below)[5]
David Farnsworth[5]	Interim Executive Director of Operations, Community Care and Mental Health	From 26/01/24

Footnotes:

1 HT – 02/05/2023 to 25/02/2024 was Interim Chief Executive appointed as Substantive Chief Executive from 26/02/2024

2 DWL - 01/04/2023 to 30/04/2023 was Interim Director of Workforce and OD appointed to Substantive Director of Workforce and OD from 01/05/2023

3 CM - 01/04/2023 to 01/05/2023 was Executive Director of Therapies and Health Sciences. Between 02/05/2023 and 16/07/2023 her portfolio included including Planning, Health and Safety and Support Services, and from 17/07/2023 her portfolio included Health and Safety and Support Services

4 SP 01/04/23 to 16/05/23 was Interim (Non-Executive) Director of Performance and Commissioning appointed to Substantive Director of Performance and Commissioning on 09/10/2023 to take effect from 01/04/2024

5 – Interim arrangements between JG and DF include a period of handover

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04/07/2024 12:50:25

During 2023/24, vacancies in the Board consisted of:

Independent Members	Executive Director
• Independent Member (Finance) from 01/06/2023 to 31.03.2024 • Independent Member (Capital and Estates) from 24.10.2023 to 26.02.2024	Executive Director for Strategy, Primary Care and Partnerships from 03.05.2023 (covered by interim arrangements as outlined above – Pete Hopgood, Claire Madsen and Stephen Powell)

Additional support for the Finance IM role prior to the formal appointment of the IM Finance was provided by Steve Elliot – a non-Executive Special Advisor (Finance) to Delivery and Performance Committee and Audit, Risk and Assurance Committee 22/09/23 to 31/03/24.

Additional support in the absence of the Capital and Estates IM was provided by the Direct Appointment of Mick Giannasi from 26/02/2024.

Whilst a small number of roles on the Board were vacant for short periods, responsibilities were covered by other Board members to ensure continuity of business and effective governance arrangements. Independent Members attended Board Committee meetings where necessary to ensure meetings remained quorate and the Board's duties could be discharged.

NON-VOTING MEMBERS OF THE BOARD DURING 2023/2024

Helen Bushell is the Director of Corporate Governance / Board Secretary and was appointed on the 09 January 2023, (a member of the Executive team and non-voting attendee at Board meetings).

Stephen Powell held the role of Director of Performance and Commissioning from 01 April 2023 to 16 July 2023 when he took up the role of Interim Director of Planning, Performance and Commissioning.

Nina Davies, Interim Director of Social Services, Powys County Council was appointed, by the Minister for Health and Social Services, to the role of Associate Member (non-voting member of the Board).

Further details in relation to role and composition of the Board can be found within the Annual Governance Statement. The Annual Governance Statement also contains further information in respect of the Board and Committee Activity.

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04/07/2024 12:09:20

AUDIT, RISK AND ASSURANCE COMMITTEE

During 2023/2024, the following individuals were members of the Audit, Risk and Assurance Committee:

Independent Members (IM)		
Mark Taylor	Committee Chair – IM (Capital & Estates)	To 23/10/2023
Rhobert Lewis	IM (General) Committee Chair – IM (General)	To 23/10/2023 From 24/10/2023
Anthony Thomas	IM (Finance)	To 31/05/2023
Ronnie Alexander	IM (General)	Full Year
Chris Walsh	IM (Local Authority)	From 01/07/2023
Executive Team Officers by Attendance Only		
Carol Shillabeer	Chief Executive	To 02/05/2023
Hayley Thomas	Interim Chief Executive	From 03/05/2023 To 25/02/2024
Hayley Thomas	Chief Executive	From 26/02/2024
Pete Hopgood	Executive Director of Finance and IT	Full Year
Helen Bushell	Director of Corporate Governance / Board Secretary	Full Year

To provide additional support whilst an Independent Member (Finance) was being appointed, Steve Elliot, a non-Executive Special Advisor Finance was appointed from 22/09/2023 to 31/03/2024.

DECLARATION OF INTERESTS

Details of company Directorships and other significant interests held by members and attendees of the Board which may conflict with their responsibilities are maintained and updated on a regular basis. A register of Interests is available on the Health Board's website, or a hard copy can be obtained from the Director of Corporate Governance / Board Secretary.

PERSONAL DATA RELATED INCIDENTS

Information on personal data related incidents formally reported to the Information Commissioner's office and "serious untoward incidents" involving data loss or confidentiality breaches are detailed within the Annual Governance Statement on page 115.

ENVIRONMENTAL, SOCIAL AND COMMUNITY ISSUES

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04/07/2024 12:50:25

Environmental considerations, community benefits and social value are embedded into all capital schemes from inception. Through procurement processes, projects ensure that goods and services are sourced locally wherever possible, minimising environmental impacts and supporting the local

economy, employment opportunities and training. All schemes also implement elements which reduce carbon footprint and improve energy usage e.g. LED lighting. Major projects such as those undertaken at Bro Ddyfi Community Hospital and Brecon carpark have included a number of improvements including; EV charging points, solar roof panels and lighting. Biodiversity was also central to the schemes with the inclusion of bat/bird boxes, hedgehog hotels, amphibian ladders and indigenous planting to support wildlife.

The Health Board are also undertaking a significant programme of roof repairs/replacements across the estate. These projects are essential to reduce backlog maintenance and significantly reduce energy usage by improving weather tightness and upgrading insulation to building fabric. Many of these schemes including those at Ystradgynlais, Bronllys and Machynlleth also incorporate solar roof panels generating electricity for the sites.

As well as discretionary schemes and those funded by Welsh Government and the Estates Funding Advisory Board (EFAB), the estates team also manage charitably funded schemes which improve the wellbeing of staff, patients and the local community. These include garden projects at Knighton, Welshpool and Llanidloes. In 2023, the Health Board appointed its first Community Liaison Officer, supporting healthcare in respect of the external spaces around the hospitals and providing a link with others to community engagement facilities/space within the hospitals and clinics. In 2024/25, projects are also being progressed to create a community space at Bronllys supporting voluntary groups.

STATEMENT OF PUBLIC SECTOR INFORMATION HOLDERS

As the Accountable Officer of Powys Teaching Health Board and in line with the disclosure requirements set out by the Welsh Government and HM Treasury, I confirm that the Health Board has complied with the cost allocation and charging requirements set out in HM Treasury guidance during the year.

SIGNED BY: **DATE: XX XXXX 2024**

HAYLEY THOMAS
[CHIEF EXECUTIVE]

Patterson,Liz
04/07/2024 12:50:25

2. STATEMENT OF ACCOUNTABLE OFFICER RESPONSIBILITIES: 2023/2024

Patterson,Liz
04/07/2024 12:50:25

STATEMENT OF MY CHIEF EXECUTIVE RESPONSIBILITIES AS ACCOUNTABLE OFFICER OF POWYS TEACHING HEALTH BOARD

The Welsh Ministers have directed that the Chief Executive, should be the Accountable Officer to the Powys Teaching Health Board.

The relevant responsibilities of Accountable Officers, including their responsibility for the propriety and regularity of the public finances for which they are answerable, and for the keeping of proper records, are set out in the Accountable Officer's Memorandum issued by the Welsh Government.

To the best of my knowledge and belief, I have properly discharged the responsibilities set out in my letter of appointment as the Accountable Officer.

I also confirm that:

- As far as I am aware, there is no relevant audit information of which Powys Teaching Health Board's auditors are unaware. I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that Powys Teaching Health Board's auditors are aware of that information;
- Powys Teaching Health Board's Annual Report and Accounts as a whole is fair, balanced, and understandable. I take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced, and understandable;
- I am responsible for authorising the issue of the financial statements on the date they were certified by the Auditor General for Wales.

SIGNED BY: **DATE: XX.XX.2024**

Hayley Thomas

HAYLEY THOMAS
[CHIEF EXECUTIVE]

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3. STATEMENT OF EXECUTIVE DIRECTORS' RESPONSIBILITIES IN RESPECT OF THE ACCOUNTS FOR 2023/2024

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04/07/2024 12:50:25

STATEMENT OF EXECUTIVE DIRECTORS' RESPONSIBILITIES IN RESPECT OF THE ACCOUNTS FOR 2023/2024

The Executive Directors of Powys Teaching Health Board are required under the National Health Service Act (Wales) 2006 to prepare accounts for each financial year. The Welsh Ministers, with the approval of the Treasury, direct that these accounts give a true and fair view of the state of affairs of the Health Board and of the income and expenditure of the Health Board for that period.

In preparing those accounts the Executive Directors are required to:

- apply accounting principles on a consistent basis, that are laid down by the Welsh Ministers with the approval of the Treasury
- make judgements and estimates that are responsible and prudent; and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.

On behalf of the Executive Directors of Powys Teaching Health Board we confirm:

- that we have complied with the above requirements in preparing the 2023/2024 accounts: and
- that we are clear of our responsibilities in relation to keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the authority, and to enable them to ensure that the accounts comply with requirements outlined in the above- mentioned direction by the Welsh Ministers.

By order of the Board

SIGNED BY: DATE:

CARL COOPER [CHAIR]

SIGNED BY: DATE:

HAYLEY THOMAS [CHIEF EXECUTIVE]

SIGNED BY DATE:

PETE HOPGOOD [DEPUTY CHIEF EXECUTIVE / EXECUTIVE DIRECTOR OF FINANCE, CAPITAL AND SUPPORT SERVICES]

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4. ANNUAL GOVERNANCE STATEMENT

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04/07/2024 12:50:25

SCOPE OF RESPONSIBILITY

The Board is accountable for Governance, Risk Management, and Internal Control. As Chief Executive of the Health Board, I have responsibility for maintaining appropriate governance structures and procedures as well as a sound system of internal control that supports the achievement of the organisation's policies, aims and objectives, whilst safeguarding the public funds and the organisation's assets for which I am personally responsible. These are carried out in accordance with the responsibilities assigned by the Accountable Officer of NHS Wales.

The annual report outlines the different ways the organisation has had to work both internally and with partners in response to the unprecedented pressure in planning and providing services. It explains arrangements for ensuring standards of governance are maintained, risks are identified and mitigated, and assurance has been sought and provided. Additional information is provided in the Governance Statement where necessary. However, the intention has been to reduce duplication where possible. It is therefore necessary to review other sections in the Annual Report alongside this Governance Statement.

I am held to account for my performance by the Chair of the Board and the Chief Executive of NHS Wales / Director General of Welsh Government, acting as the Accountable Officer for the NHS in Wales. I have formal performance meetings with both the Chair and the Chief Executive of NHS Wales. Further, the Executive Team of the Health Board meet with the senior leaders of the Department of Health and Social Services on a regular basis.

During 2023/2024, the Health Board and the NHS in Wales continued to face substantial pressure in planning, recovering from the impacts of the Covid-19 pandemic and responding to industrial action amongst other political and economic challenges. 2023/24 saw a return to business as usual arrangements and no internal escalated governance arrangements were required. Outside formal meetings Board Members remained fully informed receiving briefings at Board Development or Board briefing sessions. Further detail on maintaining good governance during 2023/2024 is provided within this Annual Governance Statement.

ESCALATION STATUS

In common with all Health Boards across Wales the Health Board has faced extreme financial challenges. Although the Health Board had a Board approved Plan, it has not been possible to comply with requirements to balance the budget and the Health Board has worked closely with Welsh Government to identify an appropriate way forward matching fiscal prudence against meeting Ministerial priorities. Welsh Government placed the Health Board into a level of escalation called Enhanced Monitoring for finance and planning in September 2024. The level of escalation was categorised as enhanced monitoring, however, during the year the categories were amended, and this is now

Page 86 of 485
04/07/2024 15:50:25

described as Enhanced Monitoring (Level 3). The NHS Wales escalation and Intervention Arrangements can be seen in more detail here - NHS Wales escalation and intervention arrangements | GOV.WALES

FUNCTIONS HOSTED BY POWYS TEACHING HEALTH BOARD

In compliance with requests made by the Welsh Ministers, the Health Board hosts the following function:

- **Health and Care Research Wales (HCRW):** HCRW is a national, multi-faceted, virtual organisation funded and overseen by the Welsh Government's Division for Social Care and Health Research. It provides an infrastructure to support and increase capacity in research and development, runs a number of funding schemes, and manages the NHS research and development funding allocation in Wales. Its aim is to generate and support excellent research to improve the health and care of people in Wales across a range of conditions and settings.

The Board of PTHB is not responsible for the delivery of the objectives of HCRW, or their day-to-day management. However, it is responsible for ensuring that the functions are staffed using appropriate recruitment mechanisms, and that PTHB's Standing Financial Instructions and Workforce and Organisational Development policies are complied with.

The Health Board has nominated its Executive Director of Workforce and Organisational Development as the Lead Executive Director for these functions. Key officers from Finance, IT, Governance and Workforce teams have been identified to provide support to the function, as appropriate.

OUR GOVERNANCE AND ASSURANCE FRAMEWORKS

Powys Teaching Health Board has a clear purpose from which its strategic aims and objectives have been developed. Our vision is to enable a 'Healthy Caring Powys'. The Board is accountable for setting the organisation's strategic direction, ensuring that effective governance and risk management arrangements are in place and holding Executive Directors to account for the effective delivery of its Integrated Plan and Annual Delivery Plan. The Integrated Plan was approved by Board on 29 March 2023. A copy of our Integrated Plan for 2023/24 - 2025/26 can be found on the Health Board website.

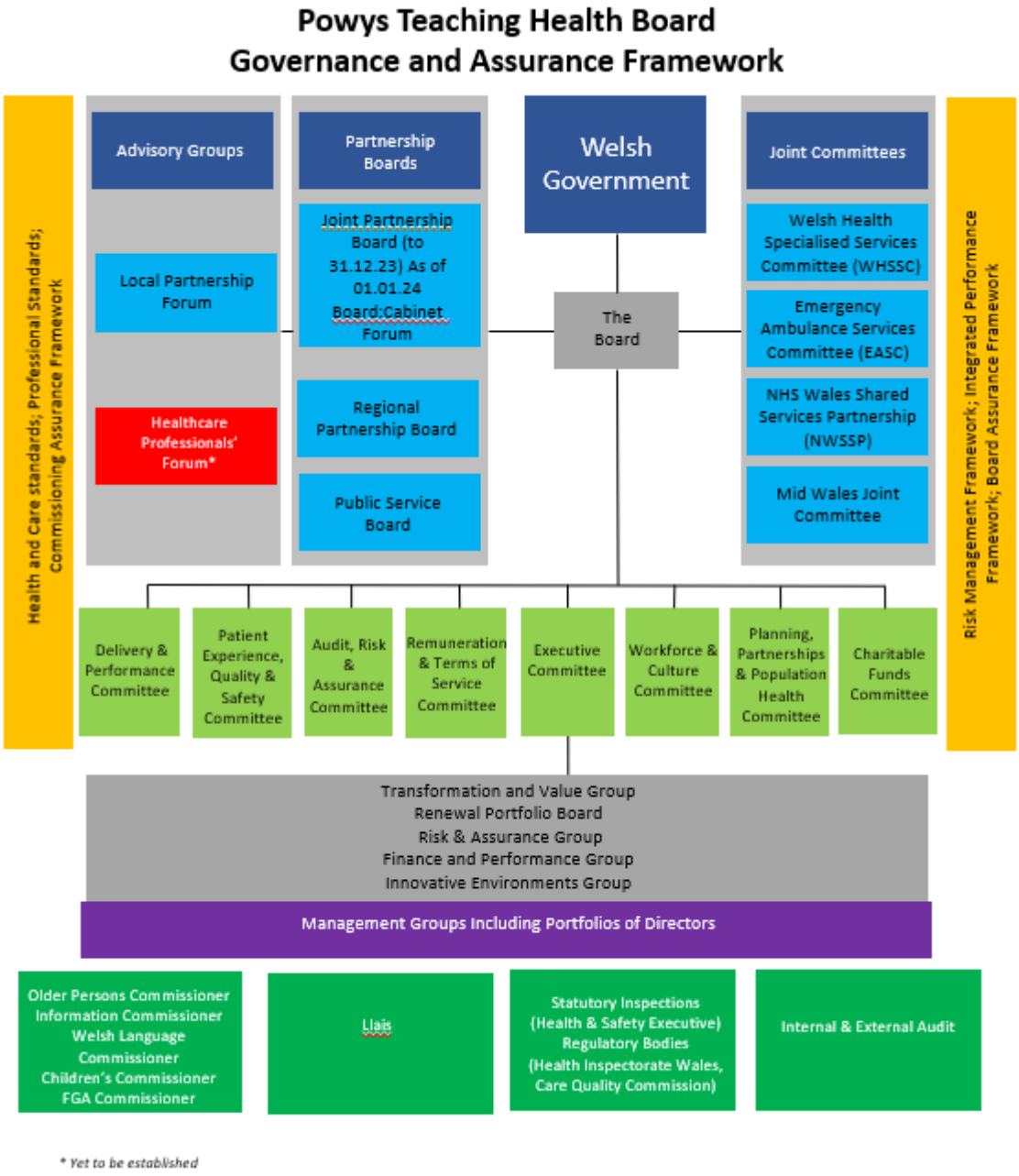
The Board keeps its governance and assurance frameworks under review. Current arrangements have been in place since July 2021 with the exception of the following changes:

- The Board have agreed that the Stakeholder Reference Group will not be put in place, on the basis the Health Board has several other mechanisms for stakeholder engagement.

Pattinson,Liz
04/07/2025 12:59:25

- The Joint Partnership Board (JPB) was jointly agreed by both the Health Board and Powys County Council to be disbanded from the 31 December 2023. In its place a new forum has been created called the Board and Cabinet Forum.

Figure 1 provides an overview of the governance frameworks that were in operation during 2023/2024:



THE BOARD

The Board has been constituted to comply with the Local Health Board (Constitution, Membership and Procedures) (Wales) Regulations 2009. The Board functions as a corporate decision-making body, Executive Directors and Independent Members being full and equal members and sharing corporate responsibility for all the decisions of the Board. Details of those who sit on the

Board are published on the Health Board website. Further information is also provided within the Directors' Report.

The Board sits at the top of the organisation's governance and assurance systems. Its principal role is to exercise effective leadership, provide strategic direction and control. The Board is accountable for governance and internal control in the organisation, and I, as the Chief Executive and Accountable Officer, am responsible for maintaining appropriate governance structures and procedures. In summary, the Board:

- sets the tone and culture of the organisation;
- sets the strategic direction of the organisation within the overall policies and priorities of the Welsh Government and the NHS in Wales;
- establishes and maintains high standards of Corporate Governance;
- sets the risk appetite for the organisation and provides oversight of strategic risks;
- ensures the delivery of the aims and objectives of the organisation through effective challenge and scrutiny of performance across all areas of responsibility;
- monitors progress against the delivery of strategic and annual objectives; and
- ensures effective financial stewardship by effective administration and economic use of resources.

STANDARDS OF BEHAVIOUR

The Welsh Government's *Citizen-Centred Governance Principles* apply to all the public bodies in Wales. These principles integrate all aspects of governance and embody the values and standards of behaviour expected at all levels of public services in Wales.

The Board is strongly committed to the Health Board being value-driven, rooted in 'Nolan' principles and high standards of public and behaviour including openness, customer service standards, diversity and engaged leadership. The Board has in place a Standards of Behaviour Policy, which sets out the Board's expectations and provides guidance so that individuals are supported in delivering that requirement.

The Standards of Behaviour Policy re-states and builds on the provisions of Section 7, Values and Standards of Behaviour, of the Health Board's Standing Orders. It re-emphasises the commitment of the Health Board to ensure that it operates to the highest standards, the roles, and responsibilities of those employed by the Health Board, and the arrangements for ensuring that declarations of interests, gifts, hospitality, and sponsorship can be made. The policy also aims to capture public acceptability of behaviours of those working in the public sector in order that the Health Board can be seen to have exemplary practice in this regard.

Page 80 of 161
04/07/2024 15:50:03

Details of the Board's Standards of Behaviour Policy incorporating Declarations of Interest, Gifts, Hospitality and Sponsorship, is available on the Health Board's website.

STANDING ORDERS AND SCHEME OF RESERVATION AND DELEGATION

The Health Board's governance and assurance arrangements have been aligned to the requirements set out in the Welsh Government's Governance e-manual and the Citizen Centred Governance Principles. Care has been taken to ensure that governance arrangements also reflect the requirements set out in HM Treasury's 'Corporate Governance in Central Government Departments: Code of Good Practice 2017'.

The Board has approved Standing Orders for the regulation of proceedings and business. They are designed to translate the statutory requirements set out in the Local Health Board (Constitution, Membership and Procedures) (Wales) Regulations 2009 into day-to-day operating practice. Together with the adoption of a scheme of matters reserved for the Board, a detailed scheme of delegation to officers and Standing Financial conduct of the Health Board and define "its ways of working". The Standing Orders in place during 2023/2024 were adopted by the Board on 27 November 2019, with minor amendments adopted at Board on 28 July 2021, 25 May 2022, 24 May 2023 and 27 September 2023 and are available on the Health Board's website.

The Board, subject to any directions that may be made by the Welsh Ministers, is required to make appropriate arrangements for certain functions to be carried out on its behalf This enables the day-to-day business of the Health Board may be carried out effectively, and in a manner that secures the achievement of the organisation's aims and objectives. The Committee structure is outlined in the following section and the Terms of Reference are available on the Health Board's website.

COMMITTEES OF THE BOARD

Section 3 of Powys Teaching Health Board's Standing Orders provides that "*The Board may and, where directed by the Welsh Government must, appoint Committees of the Health Board 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.*"

In line with these requirements the Board has established a standing Committee structure, which it has determined best meets the needs of the Health Board, while taking account of any regulatory or Welsh Government requirements. Each Committee is chaired by an Independent Member of the Board, with the exception of the Executive Committee which is chaired by the Chief Executive as Accountable Officer and is constituted to comply with Welsh Government's Good Practice Guide – Effective Board Committees. All Committees regularly review their Terms of Reference and Work Plans to

Page 68 of 161
04/07/2024 10:50:26

support the Board's business. Committees also work together on behalf of the Board to ensure that work is planned cohesively and focusses on matters of greatest risk that would prevent the Health Board from meeting its vision, aims and objectives.

As part of the regular review of Board arrangements changes to the Committee structure were agreed at Board on 28 July 2021 and Terms of Reference for each Committee were agreed at Board on 29 September 2021. The following Committee structure remains in place:

- Audit, Risk and Assurance Committee;
- Charitable Funds Committee;
- Delivery and Performance Committee;
- Executive Committee;
- Patient Experience, Quality and Safety Committee;
- Planning, Partnerships and Population Health Committee;
- Remuneration and Terms of Service Committee;
- Workforce and Culture Committee.

The detailed Terms of Reference, agendas, and papers for each of the current Committees can be found on the Health Board's Website.

The Chair of each Committee reports the business of each meeting to the Board on the committee's activities and any matters of concern or escalation to be brought to the attention of the Board, through a Chair's report. This contributes to the Board's assessment of risk, level of assurance and scrutiny against the delivery of objectives. Annual reports will be prepared for individual committees after year-end.

Board and Committee Effectiveness reviews were undertaken in individual committee meetings. The reviews were undertaken by way of a survey of Members and Lead Officers of each committee which were reported to the last meeting of each Committee in 2023/24. An overall session on Committee and Board Effectiveness will be undertaken in a Board Development session in 2024/25.

Decision logs for Board and committees are maintained and used to inform the summary of Board and committee business. Decisions are recorded within minutes which are reported at the following Board or committee meeting.

With the limitations on public gatherings introduced early in the pandemic the Health Board moved to holding Board and Committee meetings virtually, via electronic means. This is not in accordance with the Public Bodies (Admissions to Meetings) Act 1960 whereby the organisation is required to hold its meetings in public. The Health Board is committed to openness and transparency and conducts as much of its Board and Committee business as possible in a session that members of the public are normally welcome to attend and observe. This is either via a livestream (Board meetings), or by inviting members of the public to contact the Director of Corporate Governance / Board Secretary to request

Page 69 of 161
04/07/2024 12:30:23

arrangements be made for an opportunity to observe Committee meetings which are not livestreamed. The following notice is included in each Committee agenda:

Powys Teaching Health Board is committed to openness and transparency and conducts as much of its business as possible in a session that members of the public are normally welcome to attend and observe.

The Board is considering plans to enable its committee meetings to be made available to the public via live streaming. In the meantime, should you wish to observe a virtual meeting of a committee, please contact the Director of Corporate Governance/Board Secretary in advance of the meeting in order that your request can be considered on an individual basis (please contact Helen Bushell, Director of Corporate Governance/Board Secretary, helen.bushell2@wales.nhs.uk).

These arrangements have continued in relation to Health Board committee meetings throughout the year. It is acknowledged that Standing Orders have not been fully complied with in terms of access to Board Committee meetings. However, the arrangements outlined above have been put in place to mitigate for this and are in the public interest.

The format and method of holding Board meetings continues to be under frequent review.

Figures 2 below provide an overview of the role and responsibilities of the Board's Committees, as set out within respective Terms of Reference.

Figure 3 below provides an overview of Board and Committee meetings held during 2023/24.

Details of attendance at Board meetings can be found at Appendix 1 (page 127).

Patterson,Liz
04/07/2024 12:50:25

FIGURE 2: ROLES AND RESPONSIBILITIES OF COMMITTEES OF THE BOARD FROM APRIL 2023 – MARCH 2024

Board

Audit, Risk and Assurance Committee

- Corporate Governance
- Risk Management
- Audit Recommendations
- Counter Fraud
- Post Payment
- Verification
- Anti-Fraud Policies
- Internal Audit
- External Audit
- Probity
- Annual Accountability
- Report
- Accounting Policies
- Board Assurance Framework
- Regulatory Compliance

Workforce and Culture Committee

- Organisational Development Framework
- Workforce Futures
- Strategic Equality Plan
- Staff engagement and voice
- Compassionate leadership
- Learning
- Equality and Diversity
- Welsh Language
- Staff Wellbeing
- Staff raising concerns/whistleblowing.
- Dignity at work
- Respect and resolution
- Recruitment and retention
- Talent management
- Succession planning
- Powys Health and care Academy

Patient Experience, Quality and Safety Committee

- Clinical Leadership
- Putting Things Right
- Serious Incidents and Concerns
- Patient Safety Notices and Alerts
- Infection Prevention and Control
- Patient Experience Strategy
- Patient Feedback
- Clinical Audit
- Improvement Programme
- Quality Performance
- Measures Reporting
- Mental Health
- Safeguarding
- Medical Devices
- Point of Care testing
- Inspection and Regulation

Charitable Funds Committee

- Charitable Funds Income and Expenditure
- Charitable Funds
- Applications
- Probity Regulatory Compliance

Planning, Partnerships and Public Health Committee

- Health and Care Strategy
- Strategic Commissioning Framework
- Enabling Strategic Frameworks
- Monitor and scrutinise major plans including capital schemes.
- Business Continuity Plans
- Powys Public Service Board
- Powys Regional Partnership Board
- Collaborative Working
- Population/wellbeing Assessments
- Plans for promoting.
- Health and Wellbeing

Remuneration and Terms of Service Committee

- Pay, Terms and Conditions of Services for Chief Executive, Executive Directors and very senior members of staff not covered by Agenda for change.
- Objectives and performance monitoring and Executive Directors Performance management system for those mentioned above and its application.
- Approvals of applications under Voluntary Release
- Scheme and redundancies
- Additional Payments to consultants
- Corporate policies related to remuneration and terms of service.

Delivery and Performance Committee

- Performance
- Management Framework Commissioning
- Assurance Framework
- Digital First
- Innovative Environments
- Financial management
- And finance performance
- Strategic priorities
- Directly provided and commissioned services
- Capital Programme
- Estate's compliance
- Health and Safety
- Fire Safety
- Information Governance
- Services delivered by NWSSP

Patterson,Liz
04/07/2024 12:19:22

FIGURE 3: BOARD AND COMMITTEE MEETINGS HELD DURING 2023/2024

Board/ Committee	Dates											
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Board		24		25		27		29		31		20
Board In-Committee		18	26		11				12	11		
Audit Risk and Assurance		16		21			10			16		11
Charitable Funds			05			18			07			04
Charitable Funds In - Committee										17		
Delivery and Performance		02	27		31		17		19		29	
Patient Experience Quality and Safety	25			04			24			23		
Planning, Partnerships and Population Health		11			*			16			20	
Remuneration and Terms of service	27		26		24			13	14	11	26	18
Workforce and Culture		16		11					14			05
Joint workforce and Culture Committee							24					

*It should be noted that it was necessary to cancel the August meeting of the Planning, Partnership and Population Health Committee in 2023/24 due to system pressures responding to the financial position. The Planning, Partnerships and Population Health Committee have therefore not complied with the requirement to meet quarterly during this period.

Page 50 of 72
04/07/2024 12:59:25

ITEMS CONSIDERED BY THE BOARD IN 2023/24

During 2023/2024 the Board formally held:

- six public meetings, all virtual, livestreamed, and video uploaded after the meeting;
- five In-Committee (private) meetings;
- an Annual General Meeting;
- four Chair's Action;
- two Board Briefings; and
- twelve Board development sessions.

All meetings of the Board held in 2023/2024 were appropriately constituted with the required quorum.

The Board also holds a number of training and informal briefing sessions to support members in fulfilling their roles.

Board Activity:

During the year, the Board considered a number of key issues and took action where appropriate, these are summarised below:

Standing Items:

- Experience Stories (patient and staff)
- Report of Chair
- Report of Vice-Chair
- Report of CEO
- Minutes from previous meetings
- Performance Reports on:
    - the three-year Integrated Plan
    - the one-year Delivery Plan; and
    - Financial Performance
- Corporate Risk Register
- Assurance Reports from Board Committees, Joint Committees, Partnerships and Advisory Groups
- Report of the Regional Director of Llais

The Board Approved the following items:

- Belmont Branch Surgery Gilwern closure
- Integrated Plan 2023/24 Supplementary Submission
- Annual Delivery Plan 2023/24
- Anti-Racist Wales Action Plan
- Director of Corporate Governance / Board Secretary Reports
    - Temporary change to the Model Standing Order Section 3.1
    - Revised Scheme of Delegation

Patterson,Liz
04/07/2024 12:50:25

    - Committee Work Programme 2023/24
    - Changes to the Welsh Health Specialised Services Committee (WHSSC) Standing Orders, changes of the Memorandum of Agreement, and changes to the Financial Scheme of delegation
    - Application of the Common Seal
    - Committee Terms of Reference
    - Declarations of Interest
    - Change to Scheme of Delegation
    - Model Standing Financial Instructions
    - Recommendation for Committee Membership 2023/24
- Annual Report and Accounts 2022/23 and Letter of Representation
- WHSSC Cochlear Implants Engagement Report
- Welsh Language Annual Report 2022/23
- Equality Annual report 2022/23
- Major Incident and Emergency Response Plan
- Digital Strategic Framework 2023-2027
- Revised 2023/24 Financial Plan and Forecast
- Annual Delivery plan Q2 Report and Partial Plan Reset 2023/24
- Planning Approach 2024 onwards
- South Powys Programme – Consultant led Maternity and Neonatal Care
- All-Wales Individual Patient Funding Request (IPFR) Policy
- Putting Things Right (PTR) Policy
- Integrated Plan 2024-2029
- Strategic Equality Plan 2024-2028
- Welsh Language Strategy in Healthcare 2024-2029
- Emergency Medical Retrieval and Transfer Service
- Corporate Parenting Charter
- Welsh Join Commissioning Committee
- Integrated Quality and Performance Framework

The Board received the following items for assurance:

- Nurse Staffing Levels (Wales) Act
- Civil Contingencies Annual report
- Gilwern Branch Surgery Assurance Reports
- Winter Respiratory Vaccinations Programme
- Escalation and Intervention Status Report
- Winter Resilience Plan
- Planning approach 2024 onwards
- Therapies and Health Sciences Annual Update
- Speaking Up Safely and Raising Concerns Report
- Health and Safety Annual Report
- Socio-Economic Duty assurance report

Patterson, Liz
04/07/2024 12:50:25

The Board considered the following items:

- Planning Approach 2024 Onward
- Integrated Plan Development (March 2024 Onwards)
- Feedback from the WHSCC Individual Patient Funding Request (IPFR)

The Board within In-Committee meetings approved the following items:

- Financial settlement in respect of Dispute Resolution
- The Radiology Informatics System Programme (RISP) Full Business Case
- Novation of PTHB's Non-Emergency Patient Transport to WAST
- To not apply for Core Participant Status Covid-19 Public Inquiry Module 4 and Module 6
- Variation to the current Laboratory Information Network Cymru (LINC) agreement
- To cease the Joint Partnership Board with Powys County Council and put in place alternative arrangements
- Exit the ICT and WCCIS support element from the Section 33 agreement

The Board within In-Committee meetings considered the following items:

- Financial Savings scenarios
- Tawe Ward, Ystradgynlais
- Updates on disputes
- Corporate Risks: Cyber Security and National Power Outage
- Annual Report and updates from the Remuneration and Terms of Service Committee
- Chair's Report from the Patient Experience, Quality and Safety Committee regarding Infection Prevention and Control

Chair's Actions were taken on the following items:

- Approval of the Public Service Board Wellbeing Plan
- To not apply for Core Participant Status Covid-19 Public Inquiry Module 5
- Approval to apply for Strategic Cash from Welsh Government
- Approval of Joint Commissioning Committee Standing Orders and Standing Financial Instructions

All Chair's Actions were taken in the interest of timely decision making. All Chair's actions are reported into Board meetings held in public.

Patterson,Liz
04/07/2024 12:50:25

ITEMS CONSIDERED BY COMMITTEES OF THE BOARD

During 2023/24, Board Committees considered and scrutinised a range of reports and issues relevant to the matters delegated to them by the Board. Reports considered by the Committees included a range of internal audit reports, external audit reports and reports from other review and regulatory bodies, such as Healthcare Inspectorate Wales and the Health and Safety Executive.

As was the case in previous years, the Committees' consideration and analysis of such information has played a key role in my assessment of the effectiveness of internal controls, risk management arrangements and assurance mechanisms.

The Committees also considered and advised on areas of local and national strategic developments and new policy areas. Board Members are also involved in a range of other activities on behalf of the Board, such as Board Development sessions, attending partnership meetings, shadowing, and a range of other internal and external meetings.

Figure 4: Key Areas of Focus of Committees of the Board (in summary) 2023-24

Audit, Risk and Assurance Committee	▪ ratified approval of Single Tender Waivers; ▪ received the Internal Audit Annual Report and Opinion; ▪ approved the Annual Internal Audit Plan; ▪ received Internal and External Audit Reports and tracked implementation of audit recommendations; ▪ received Counter Fraud updates and reports; ▪ tracked implementation of Welsh Health Circulars; ▪ kept under review the Health Board's arrangements for risk management and assurance; ▪ reviewed and sought assurance on the accuracy of the Annual accounts and Annual accountability statement; ▪ reviewed and sought assurance on the Charitable Funds Annual report and accounts; ▪ reviewed and sought assurance on the accuracy of annual reports; ▪ received Annual Register of Interests; ▪ reviewed and sought assurance on the Annual Governance Programme; and ▪ reviewed and sought assurance on losses and special payments.
Executive Committee	▪ provided advice to the Board in relation to the development of the Integrated Plan for 2023-2026;

Patterson,Liz
04/07/2024 12:50:43

	▪ reviewed and provided advice to the Board in relation to the identification and management of corporate risks; ▪ reviewed and sought assurance in relation to limited and no assurance internal and external audit reports; ▪ received various service-based business cases, service, and improvement plans, making decisions relevant to operational delivery of the Boards strategy and in-year plan; ▪ took forward actions arising from the Integrated Performance Report and performance managing the delivery of those action plans; ▪ kept the operational effectiveness of policies and procedures under review; ▪ scrutinised key reports and strategies prior to their submission to other Committees of the Board and/or the Board to ensure their accuracy and quality; ▪ provided a strategic view of issues of concern ensuring co-ordination between Executive Directorates; ▪ provided advice to the Committees of the Board and/or the Board on matters related to quality, safety, planning, commissioning, service level agreements and change management initiatives; ▪ ensured staff are kept up to date on Health Board wide issues; and ▪ acted as the forum in which Executive Directors and senior managers can formally raise concerns and issues for discussion, making decisions on these issues.
Charitable Funds Committee	▪ scrutinised applications for charitable funds; ▪ kept an overview of charitable funds income and expenditure; ▪ updated Charity Policies and documents, ▪ rebranded the Powys Charity, ▪ received project evaluations, and ▪ reviewed and recommended to the Board the Charity's Annual report and Annual accounts.
Delivery and Performance Committee	▪ sought assurance on performance on the Integrated Plan and Annual Delivery Plan; ▪ reviewed the Performance section of the Annual Report; ▪ sought assurance on financial performance, closely scrutinising areas of cost pressure and savings plans; ▪ scrutinised primary care performance (General Medical Services, General Dental Services, Community Pharmacy and Out of Hours);

Patterson,Liz
04/07/2024 12:50:25

	▪ reviewed Digital First Updates; ▪ reviewed Innovative Environments updates, including seeking assurance on Health and Safety matters; ▪ sought assurance on the Information Governance and Records Management Improvement plans; ▪ reviewed Strategic Renewal Portfolio priorities including Value Based Healthcare, Children and Young People, Urgent and Emergency Care and Community Model; and ▪ sought assurance on the Committee based Corporate Risk Register.
Patient Experience, Quality and Safety Committee	▪ scrutinised the Integrated Quality Report including: o implementation of the Quality and Engagement Act o scrutinise Commissioning Escalation Report o monitor Incidents and Concerns o monitor the Inspections and External Bodies Report and Action Tracking o sought assurance on patient experience o sought assurance on Infection, Prevention and Control including nosocomial updates, o received Public Services Ombudsman Wales Annual Report and o implementation of the Duties of Quality and Candour. ▪ monitored Maternity Services Assurance reports including de-escalation of Maternity Services; ▪ received the Annual Reports of the Accountable Officer Controlled Drugs; ▪ monitored the Infection Prevention and Control Plan ▪ monitored compliance with Mental Health legislation; ▪ scrutinised the Board's Clinical Quality Framework; ▪ sought assurance on the Clinical Audit Progress Report; ▪ received and sought assurance on the Annual Safeguarding Report 2022/23; ▪ received and sought assurance on the Medicines Management report; ▪ sought assurance on the implementation of Welsh Government Guidance on transition and handover of Children to Adult Health Services; ▪ reviewed and sought assurance on the Medical Devices and Point of Care Testing Annual report;

Patterson,Liz
04/07/2024 12:50:25

	▪ monitored and sought assurance on the development of an improvement plan regarding the Mental Health Deep Dive; ▪ approved the proposed Board Level Statement on Infection Prevention and Control; ▪ received and sought assurance on Annual Report of Accountable Officer for Controlled Drugs, and ▪ sought assurance on the Committee based Corporate Risk Register.
Planning, Partnerships and Population Health Committee	▪ sought assurance on the Strategic Change Programmes; ▪ sought assurance on the Healthy Child Wales Programme; ▪ sought assurance on Childhood Immunisations; ▪ reviewed the ALN and sought assurance regarding activity and plans; ▪ sought assurance on compliance with the Socio-economic Duty; ▪ sought assurance on the Population Screening Programme Uptake; ▪ sought assurance on endoscopy services; ▪ considered the scoping exercises on Deep Dive - Diabetes

Workforce and Culture Committee	▪ scrutinised the Workforce Performance Reports;
	▪ scrutinised the Equality, Diversity, and Inclusion monitoring report;
	▪ sought assurance on staff well-being, Joint Workforce Futures Programme and Flexible Working Policy;
	▪ reviewed and sought assurance on the Workforce Futures:
	  ○ Transformation and Sustainability
	  ○ Partnership and citizenship
	  ○ Staff Health and Wellbeing
	▪ sought assurance and on the Communications and Engagement six-month report;
	▪ reviewed the implementation of agile working and new ways of working;
	▪ sought assurance on staff wellbeing;
	▪ approval and publication on the Health Board's website the Welsh Language Annual Report 2022/23
	▪ reviewed and recommended the Strategic Equality Plan 2023-2027;
	▪ considered Staff Wellbeing including regulatory report and management response (Caring for the Carers);
	▪ received the Medical Job Planning Annual Report;

Patterson,Liz
04/07/2024 12:50:25

	▪ received the Communications and Engagement Situation Report; and ▪ sought assurance on the Committee based Corporate Risk Register.

BOARD DEVELOPMENT

During the year, the Board took part in a number of development and briefing sessions which covered the following topics:

Developing the (Board) team	• The Board as a Team • Board resilience • Board and Committee Effectiveness; • Risk appetite training

Developing the Organisation	Strategy and Planning:
	• Integrated Plan 2023-26 supplementary submission
	• Annual Delivery Plan 2023/24
	• Performance oversight and reporting 2022-24
	• Annual Plan 2023/24 reset
	• Planning approach 2024/25
	• Developing the Five Year Plan
	• Integrated Plan 2024/25
	
	• Digital Strategic Framework;
	• Quality and Engagement Act;
	• Corporate Risk;
	• Financial Scenario Planning;
	• Financial Development;
	• Developing the organisation
	  ○ Equality, Diversity and Inclusion
	  ○ Welsh Language
	  ○ Emergency Ambulance Response and Performance
	  ○ Staff Survey results
	  ○ Integrated Quality and Performance Framework
	• Branch Practice Closure / Review Panel process

Engaging with and learning from the organisation	Listening and Learning • Learning Disability Team • Health and Care Academy Team • Living Well Service • Stop Smoking Team • Clinical Education Team
Engaging with and learning from external partners	Audit Wales – when things go wrong

Patterson, Jo
04/07/2024 11:30:08

The Board's annual self-assessment and reflection for 2023/2024 took place in quarter 1 of 2024 (and included consideration of the effectiveness of its committees).

ADVISORY GROUPS

PTHB's Standing Orders require the Board to have three advisory groups in place. When active, these allow the Board to seek advice from and consult with staff and key stakeholders. They are:

- a Stakeholder Reference Group;
- a Local Partnership Forum; and
- a Healthcare Professionals' Forum.

Information in relation to the role and terms of reference of each Advisory Group can be found in the Health Board's Standing Orders on the Health Board website.

The Local Partnership Forum (LPF) is well established. Work has continued during 2023/2024 to strengthen the Forum's operating arrangements and maximise its role in providing advice to the Board. The Forum has considered the Integrated Plan, reviewed the Terms of Reference, received regular updates on the financial position, workforce analysis and a regular summary report from the Director of Workforce and OD. Other areas considered include proposals for Spa Road, Llandrindod Wells, the Digital Strategic Framework, the Accelerated Sustainable Model, updates on Industrial Action, food hygiene at Bronllys, car park management proposals, staff survey results and staff excellence awards. All reports have a staff side focus.

The Standing Orders require the Health Board to constitute a Stakeholder Reference Group and Healthcare Professionals Forum. The Board have agreed that the Stakeholder Reference Group will not be put in place, on the basis the Health Board has several other mechanisms for stakeholder engagement.

System pressures have meant that progress was not made to constitute the Healthcare Professionals Forum during 2023/24. The Health Board therefore declares a non-compliance with our Standing Orders in so far as these two forums are concerned.

In the absence of the Healthcare Professionals Forum, the Board engages clinical professionals through its clinical Executive Directors (Medical, Nursing and Midwifery, Therapies and Health Sciences and Public Health), and existing management groups such as the Heads of Nursing and Midwifery Group and the Heads of Therapies. The Health Board also engages with GPs through its cluster arrangements, other primary care contractors through established forums and with many representative and regulatory bodies. Progress will be made in 2024/25 to establish the Healthcare Professionals Forum.

Page 103 of 485
04/07/2024 17:30:36

The Health Board has determined that it considers it has more effective mechanisms to engage with partners and stakeholders through robust local partnership arrangements which make best use of the coterminous relationship between the Health Board, Local Authority and third sector umbrella body, PAVO. This includes the Powys Public Service Board, Board to Cabinet Forum (previously Powys Joint Partnership Board) and Powys Regional Partnership Board.

The Regional Partnership Board (RPB) has well established engagement mechanisms to inform an integrated health and care agenda, with user voice and stakeholder engagement networks in place. The RPB's Engagement and Insight Network also brings together engagement officers from across partner organisations to ensure a co-ordinated and collaborative approach to community engagement. This puts the citizen at its heart, as evidence through a joined-up engagement approach to inform the develop of well-being and population assessments, and the area plan and well-being plan. Constructive relationships have also been in place during the year with Llais, the successor organisation to the Powys Community Health Council.

Given the complex geography of Powys and our dependence on care pathways to multiple acute and tertiary providers outside our borders, we also need to take a bespoke and localised approach to service engagement that works closely with the most relevant stakeholders. For example, focused activity across North Powys as part of our North Powys Wellbeing partnership programme, hyperlocal activity on the Monmouthshire border following an application to close a cross-border branch surgery, and localised activity in south Powys in relation to a proposal to reduce opening times of Minor Injury Unit services at Nevil Hall Hospital.

It was intended to make arrangements to convene the Healthcare Professionals Forum in 2023/24, due to organisational pressures this did not happen but is the intention within 2024/2025.

JOINT COMMITTEES

Regular reports on the work of the Joint Committees are provided by the Chief Executive to the Board at each meeting and further information regarding the Joint Committees can be viewed on the Health Board's website.

WELSH HEALTH SPECIALISED SERVICES COMMITTEE (WHSSC) & EMERGENCY AMBULANCE SERVICES COMMITTEE (EASC)

The Welsh Health Specialised Services Committee and the Emergency Ambulance Services Committee are joint committees of Welsh Health Boards, established under the Welsh Health Specialised Services Committee (Wales) Directions 2009 (2009/35) and 2014 (2014/9 (w.9)) (the WHSSC Directions) and the Emergency Ambulance Services Committees (Wales) Directions 2014 (2014/8 (W.8)) (the EASC Directions).

Page 502 of 2
04/07/2024 11:50:23

Update and assurance reports from WHSSC and EASC meetings are reported to the Board; relevant decisions required from WHSSC and EASC that are owned by the Health Board are referred to the Board.

WHSSC and EASC ceased to exist as of 31 March 2024 being superseded by the NHS Joint Commissioning Committee as of 1 April 2024. More details about the new NHS Joint Commissioning Committee can be found here - Home - NHS Wales Joint Commissioning Committee

PARTNERSHIP AND COLLECTIVE WORKING

Regular reports on the work of the Partnership Boards are provided by the Chief Executive to the Board at each meeting and can be viewed on the Board and Committee pages of the Health Board website. The Planning, Partnerships and Population Health Committee also has a key role in ensuring that the Health Board is working effectively with partners.

NHS WALES SHARED SERVICES PARTNERSHIP COMMITTEE (NWSSPC)

An NHS Wales Shared Services Partnership Committee (NWSSPC) was established in 2010 and is hosted by Velindre NHS Trust. NWSSP is responsible for exercising shared services functions including the management and provision of Shared Services to the NHS in Wales.

More information on the governance and hosting arrangement of these committees can be found in the Health Board's Standing Orders on the Health Board website.

POWYS COUNTY COUNCIL

Powys Teaching Health Board and Powys County Council have a series of overarching Section 33 agreements through which the organisations manage joint arrangements for Care Homes, the Community Equipment Service, Glan Irfon, Information Communication Technology (ICT) services, Reablement Services and Substance Misuse. In addition to Section 33 agreements, a Memorandum of Understanding is in place regarding services for Carers and there are a number of key areas where there is integrated working. These include Mental Health services, services for people with learning disabilities, older people, and children. Section 33 arrangements were overseen by a Joint Partnership Board until 31 December 2023. Oversight arrangements are now provided in the Joint Leadership Team between the Health Board and County Council.

JOINT PARTNERSHIP BOARD

Paterson,Lyn
04/07/2024 11:50:25

Powys was made a region in its own right under Part 9 of the Social Services Wellbeing (Wales) Act 2014. In light of this and combined with the requirements of the Well-being of Future Generations Act (Wales) 2015 and the Social Services Wellbeing (Wales) Act 2014, together with the collective drive

towards increased integration between the two organisations, in February 2016, PTHB and Powys County Council established a Joint Partnership Board (JPB). The JPB brings together nominated strategic leaders from both organisations to support effective partnership working across organisations within the county for the benefit of the people of Powys. The Joint Partnership Board is responsible for oversight of the integration agenda. Formal Terms of Reference are in place and a collaborative agreement between the Health Board and Powys County Council has been signed.

The working arrangements and Terms of Reference were reviewed in 2023 and in December 2023 a joint agreement was made to cease operation of the Joint Partnership Board and implement successor arrangements including a Board to Cabinet Forum and Joint Leadership Team.

BOARD TO CABINET FORUM AND JOINT LEADERSHIP TEAM

These new fora, replacing and extending the functions of the Joint Partnership Board as of 1 January 2024 agreed their terms of reference at their first meetings in March 2024.

POWYS PUBLIC SERVICE BOARD

The Public Service Board (PSB) is the statutory body established by the Well-being of Future Generations (Wales) Act 2015 which brings together the public bodies in Powys to meet the needs of Powys citizens present and future. The aim of the group is to improve the economic, social, environmental, and cultural well-being of Powys. Working in accordance with the five ways of working, the Board has published its Well-being Assessment and Well-being Plan. The Well-being Plan which has been developed through extensive engagement sets out four local objectives for the Powys we want by 2040.

The Health Board contributes to achieving these objectives through the delivery of 'A Healthy Caring Powys' and the Integrated Medium-Term Plan. The PSB has set out its Well-being Plan 12 well-being steps that we will concentrate on to contribute achieving the four local objectives. These steps are those where the biggest difference can be made by developing solutions together.

The PSB reports annually outlining progress and next steps. The PSB annual reports can be found here: Powys Public Service Board – Our Annual Progress Report – Powys County Council and agendas and papers can be accessed here.

POWYS REGIONAL PARTNERSHIP BOARD

The Powys Regional Partnership Board (RPB) was established under the Social Services and Well-being (SSWB) (Wales) Act 2014 in April 2016.

Paterson, Liz
04/07/2024 14:50:23

The RPB brings together a range of public service representatives including Powys County Council, the Health Board, third sector, citizens, and other key partners, to promote effective working together better to improve health and wellbeing in Powys.

The RPB identifies key areas of improvement for care and support services in Powys. The RPB has also been legally tasked with identifying integration opportunities between social care and health. This has been achieved through building on years of joint working and through the development of 'A Healthy Caring Powys' which has identified key priorities. The key opportunities for integrated working identified, and the actions to be taken in support of them are outlined in the Area Plan and focuses on 'Delivering the Vision'. Priorities have been identified as a Focus on Well-being, Tackling the Big 4 (Cancer, Cardio-vascular diseases, respiratory diseases, and mental health), Early Help and Support and Joined up Care. The Regional Partnership Board is currently overseeing a major integrated project in North Powys providing a new model of care jointly for health and social care and extending to include supported accommodation and primary education.

Putting people and what matters to them at the centre of health and care services is core to the RPB. The RPB oversees the delivery of this in Powys, which is done through its programmes: Start Well, Live Well, Age Well as well as some other work which cuts across all of these.

The Board's priorities are set out in the Powys Area Plan – 'A Healthy Caring Powys'. Some of the Board's responsibilities include making sure resources are available, that people remain independent for as long as possible, and that health and care services are fully joined up.

To help make this happen, the RPB also has responsibility for allocating funds from Welsh Government's Regional Integration Fund (RIF), which it uses to support key priorities.

Further information regarding the RPB can be accessed at: Health And Wellbeing | Powys Regional Partnership Board | Wales (powysrpb.org)

MID WALES JOINT COMMITTEE FOR HEALTH AND CARE

Following the Welsh Government's formal recognition of mid Wales as a designated planning area, the Mid Wales Healthcare Collaborative transitioned to the Mid Wales Joint Committee for Health and Care in March 2018. The Welsh Government's long-term plan for the future of health and social care in Wales, 'A Healthier Wales: Our Plan for Health and Social Care', sets out the long-term future vision of a 'whole system approach to a health and social care' which focuses on health, wellbeing, and prevention of illness.

The Mid Wales Joint Committee supports this direction of travel, and its Strategic Intent sets out what we will do to ensure there is a joined-up approach to the planning and delivery of regional solutions across organisational boundaries.

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04/07/2024 12:58:25

The Board receives reports from the Mid Wales Joint Committee as part of the partnership assurance arrangements.

Further detail on the Mid Wales Joint Committee can be found here.

THE CORPORATE GOVERNANCE CODE

The Corporate Governance Code currently relevant to NHS bodies is 'The corporate governance in central government departments: code of good practice' (published 21 April 2017).

The Health Board, like other NHS Wales organisations, is not required to comply with all elements of the Code, however, the main principles of the Code stand as they are relevant to all public sector bodies.

The Corporate Governance code is reflected within key policies and procedures. Further, within our system of internal control, there are a range of mechanisms in place that are designed to monitor our compliance with the Code. These include self-assessment, internal and external Audit, and independent reviews.

The Board complies with the relevant principles of the Code and is conducting its business openly and in line with the Code, and that there were no departures from the Code as it applies to NHS bodies in Wales.

THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

It has been reported in previous Annual Governance Statements, the system of internal control operating across the Health Board is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives. It can therefore 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 to the achievement of policies, aims and objectives of the Health Board, to evaluate the likelihood of those risks being realised and to manage them efficiently, effectively, and economically. I can confirm the system of internal control has been in place at the Health Board for the year ended 31 March 2024 and up to the date of approval of the annual report and accounts.

The Board is accountable for maintaining a sound system of internal control which supports the achievement of the organisation's objectives. The system of internal control is based on a framework of regular management information, administrative procedures including the segregation of duties and a system of delegation and accountability. It has been supported in this role by the work of the committees, each of which provides regular reports to the Board, underpinned by a sub-committee structure, as shown in Figure 1 of this statement (page 67).

Patterson, Liz
04/07/2024 12:50:25

CAPACITY TO HANDLE RISK AND KEY ASPECTS OF THE CONTROL FRAMEWORK

The Board collectively has responsibility and accountability for the setting of the organisation's objectives, defining strategies to achieve those objectives,

and establishing governance structures and processes to best manage the risks in accomplishing those objectives.

As Accountable Officer, I have overall responsibility for risk management and report to the Board on the effectiveness of risk management across the Health Board. My advice to the Board has been informed by executive officers and feedback received from the Board's Committees, in particular the Audit, Risk and Assurance Committee and Patient Experience, Quality and Safety Committee.

The Executive Committee (Committee of the Board, as per page 67) meetings present an opportunity for executive directors to consider, evaluate and address risk, and actively report to the Board and its committees on the organisation's risk profile.

The Health Board's lead for risk is the Director of Corporate Governance / Board Secretary, who is responsible for establishing the policy framework and systems and processes that are needed for the management of risks within the organisation. Risks are assigned to Directors to lead the organisational response.

Emergency plans and business continuity arrangements have been in place for the duration of 2023/2024, in accordance with the Health Board's statutory duties under the Civil Contingencies Act 2004 and Emergency Planning Guidance as issued by Welsh Government. The organisation continues to work closely with a wide range of partners, including the Welsh Government as it continues with its response to system pressures including our enhanced status of monitoring and escalation. It has been necessary to ensure that this is underpinned by robust risk management arrangements and the ability to identify, assess, and mitigate risks which may impact on the ability of the organisation to achieve its strategic objectives.

THE RISK MANAGEMENT FRAMEWORK

Robust risk management is a key tool for the Board and is essential to good management. The aim is to ensure it is integral to the Health Board's culture and is an increasingly important element of the Health Board's planning, budget setting and performance processes.

The Board's Risk Management Framework sets out the Health Board's processes and mechanisms for the identification, assessment, and escalation of risks. It has been developed to create a robust risk management culture across the Health Board by setting out the approach and mechanisms by which the Health Board will:

Patterson,Lisa
04/07/2024 12:30:37

- ensure that the principles, processes, and procedures for best practice risk management are consistent across the Health Board and are fit- for-purpose;

- ensure that risks are identified and managed through a robust organisational Assurance Framework and accompanying Corporate and Directorate Risk Registers;
- embed risk management and established local risk reporting procedures to ensure an effective integrated management process across the Health Board's activities;
- ensure that strategic and operational decisions are informed by an understanding of the organisation's risks and their likely impact;
- ensure that risks to delivery of the Health Board's strategic objectives are eliminated, transferred, or proactively managed;
- manage the clinical and non-clinical risks facing the Health Board in a co-ordinated way; and
- keep the Board and its Committees suitably informed of significant risks facing the Health Board and associated plans to treat the risk.

The Risk Management Framework sets out a multi-layered reporting process, which comprises the Board Assurance Framework and Corporate Risk Register, Directorate Risk Registers, Local Risk Registers and Project Risk Registers. It has been developed to help build and sustain an organisational culture that encourages appropriate risk taking, effective performance management and organisational learning in order to continuously improve the quality of the services provided and commissioned.

The Risk Management Framework sets out the ways in which risks will be identified and assessed. It is underpinned by a number of policies that relate to risk assessment including incident reporting, information governance, training, health and safety, violence and aggression, complaints, infection control, whistleblowing, human resources, consent, manual handling, and security. The Risk Management Toolkit was developed to assist risk owners in the day-to-day identification, assessment, and management of risk. This is supported with training, support and advice from the Health Board's Corporate Governance Team who endeavor to facilitate a risk aware culture by effectively engaging with services to embed the risk management framework and process. Generic Risk Management Training is available to all staff via the Electronic Staff Record (ESR). Tailored Health Board specific training is provided to the Risk and Assurance Group on an annual basis and to directorates/services upon request. In 2023-24 work will continue to be undertaken by the Corporate Governance Team to further engage with Executive Directors to identify areas within the organisation which would benefit from in-house risk management training, the outcome of this engagement will be developed into a comprehensive risk management training plan.

The Risk Management Framework is available on the Health Board's website here.

Patterson,Liz
04/07/2024 12:50:25

MANAGEMENT OF RISKS DURING 2023/2024

Strategic Risks

Strategic risks are those risks that represent a threat to achieving the Health Board's strategic objectives or its continued existence.

Strategic risks are recorded in the Board's Corporate Risk Register (CRR), which provides an organisational-wide summary of significant risks facing the Board. The criteria for a risk to be included in the Corporate Risk register is:

- the risk must represent an issue that has the potential to hinder achievement of one or more of the Health Board's strategic objectives;
- the risk cannot be addressed at directorate level; and/or
- further control measures are needed to reduce or eliminate the risk; A considerable input of resource is needed to treat the risk (finance, people, time, etc.).

A fundamental review of the CRR was undertaken in 2022/2023 following approval of the 2022-2025 Integrated Medium-Term Plan, in order to ensure that the register reflected consistently the risks to delivering the Health Board's strategic objectives. The Corporate Risk Register was further reviewed in 2023/24. Key themes of the Corporate Risk Register are as follows:

- financial sustainability and use of resources
- sustainability of services throughout the health and care system
- the ongoing need to monitor quality, defined as safety, effectiveness and experience and the potential for harm to patients
- the risk represented by ongoing challenges in recruiting and retaining staff
- the focus that continues to be needed on effective working with partners
- the potential for care to be compromised due to the Health Board's estate not being fit for purpose
- the ever-present risk of a cyber-attack;
- the risk of a national power outage; and
- the risk presented by a significant public health event/emergency.

EMBEDDING EFFECTIVE RISK MANAGEMENT

Embedding effective risk management remains a key priority for the Board as it is integral to enabling the delivery of our objectives, both strategic and operational, and most importantly to the delivery of safe, high-quality services.

In March 2020, Internal Audit undertook a review of Risk Management and Board Assurance arrangements, which focused on how the Board Assurance Framework and Risk Management Framework are being implemented and updated in-line with the revised IMTP. A limited assurance rating was provided to the Board in respect of this review. In March 2023, further Internal Audit was undertaken and reported a reasonable assurance rating, a significantly improved position.

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In July 2022 a further review was undertaken which recognised the progress made in the area and provided a reasonable assurance rating. Highlighted in the review was the Risk Management Framework (RMF) and Toolkit, approved by the Board in November 2021 which together provide a comprehensive and user-friendly approach to organisational risk management strategy. The Framework outlines the roles and responsibilities for risk management, the organisational risk management structure, Corporate and Directorate monitoring and reporting lines, the Board's approach to risk appetite and risk management processes including the escalation, consolidation, and aggregation of risks. The Framework and Toolkit (alongside the Risk Appetite Statement) are reviewed on an annual basis by the Board. This was undertaken in Quarter 3 of 2022/2023 and a revised version was approved by the Board in November 2022 with no material changes made.

As a result of the pandemic the review of the Board Assurance Framework (BAF) was paused in 2020/2021. We recognise the importance of the BAF in the risk environment. Development work has been undertaken in 2023/2024, refreshing the BAF to ensure robust assurance is provided to the Board and Board Committees and inform decision making at Board, Executive and Directorate level. The BAF will be fully implemented during 2024/25. Work has also been undertaken to update the Corporate Risk Register which will enhance information in relation to assurance of the key controls being reported to the Board.

The Risk and Assurance Group met three times in 2023/2024, this group will continue to operate in 2024/25 to enable coordination of the achievement of the Risk Management Framework's objectives through the organisation's directorates, by embedding risk management and establishing local risk reporting procedures. This will enable the effective integrated management of risk and assurance. The Group will also seek to ensure that the Board has in place effective systems for the reporting of risk, and the management of risk registers (local, directorate and corporate) and the BAF.

Consultation with internal and external stakeholders and partners is an important element of the risk management process. Communication and engagement vary depending upon the nature and severity of the risk. For example, our risk related to accessing planned, secondary, and specialised care requires a partnership approach and is dependent on working closely with key commissioners in both NHS Wales and NHS England. Engagement of stakeholders has also taken place through multi-agency partnership working. The Regional Partnership Board, Joint Partnership Board and Public Services Board is part of the Health Board governance structure that helps to support the management of risk facing the organisation through collective dialogue.

Patterson,Lisa
04/07/2024 12:50:28

RISK APPETITE

The Board's Risk Appetite Statement sets out the Boards strategic approach to risk-taking by defining its risk appetite thresholds. It is a 'live' document that is

regularly revised and modified, so that any changes to the organisation's strategies, objectives, or its capacity to manage risk are properly reflected. The Risk Appetite Statement is composed of two parts: a general written statement, supported by the cumulative risk appetite categories.

In updating and approving its Risk Appetite Statement, the Board considered the Health Board's capacity and capability to manage risk.

The Board recognises that risk is inherent in the provision and commissioning of healthcare services, and therefore a defined approach is necessary to articulate risk context, ensuring that the organisation understands and is aware of the risks it is prepared to accept in the pursuit of its aims and objectives.

In 2021/2022 the Risk Appetite Statement was developed to reflect an increased appetite in relation to innovative and financial risks, which may be necessary to support achievement of the Board's ten-year strategy 'A Healthy, Caring Powys'. In recognising the risks inherent in healthcare services, the risk appetite statement starts at the basis of a low appetite. The underlying principles of the 2022/2023 Risk Appetite Statement were maintained in 2023/2024.

The whole Board were involved in preparing the statement and the complexities in relation to the establishment of the Board's appetite in respect of quality in the context of current and future system pressures and financial outlook was recognised. The Risk Appetite Statement for 2023/2024 was maintained from 2022/23 and sought therefore to further consider the nature of the external environment within which the Health Board operates and the need for greater clarity and granularity to aid decision making and the treatment of risk.

The following risk appetite levels, have been included and have been used as the basis in determining the appetite levels set out in the Statement:

Risk Appetite	Description
Averse	Avoidance of risk and uncertainty in achievement of key deliverables or initiatives is key objective. Activities undertaken will only be those considered to carry virtually no inherent risk.
Minimal	Preference for very safe business delivery options that have a low degree of inherent risk with the potential for benefit/return not a key driver. Activities will only be undertaken where they have a low degree of inherent risk.
Cautious	Preference for safe options that have low degree of inherent risk and only limited potential for benefit. Willing to tolerate a degree of risk in selecting which activities to undertake to achieve key deliverables or

Patterson,Alun
04/07/2024 12:50:25

Risk Appetite	Description
	initiatives, where we have identified scope to achieve significant benefit and/or realise an opportunity. Activities undertaken may carry a high degree of inherent risk that is deemed controllable to a large extent.
Open	Willing to consider all options and choose one most likely to result in successful delivery while providing an acceptable level of benefit. Seek to achieve a balance between a high likelihood of successful delivery and a high degree of benefit and value for money. Activities themselves may potentially carry, or contribute to, a high degree of residual risk.
Eager	Eager to be innovative and to choose options based on maximising opportunities and potential higher benefit even if those activities carry a very high residual risk.

The thresholds provided with the Risk Appetite Statement are provided below:

Risk Category	Description
APPETITE FOR RISK: Averse	
Safety	We consider the safety of patients and staff to be paramount and core to our ability to operate and carry out the day-to-day activities of the organisation. We have a low appetite to risks that result in, or are the cause of, incidents of avoidable harm to our patients or staff. We will not accept risks, nor any incidents or circumstances which may compromise the safety of any staff members and patients or contradict our values i.e., unprofessional conduct, underperformance, bullying or an individual's competence to perform roles or tasks safely nor any incident or circumstances which may compromise the safety of any staff members or group.
APPETITE FOR RISK: Minimal	
Quality	The provision of high-quality services is of the utmost importance for the Health Board. The Board acknowledges that in order to achieve individual patient care, treatment, and therapeutic goals there may be occasions when a low level of risk must be accepted. Where such occasions arise, we will support our staff to work in collaboration with those

Patterson,Liz
04/07/2024 12:50:25

Risk Category	Description
	who use our services, to develop appropriate and safe care plans. We therefore have a low appetite for risks which my compromise the quality of the care we deliver / could result in poor quality care, non-compliance with standards of clinical or professional practice or poor clinical interventions. Our service is underpinned by clinical and professional excellence and any risks which impact on quality could adversely affect outcomes and experiences of our patients, service users and communities.
APPETITE FOR RISK: Cautious	
Regulation & Compliance	We are cautious when it comes to compliance and regulatory requirements. Where the laws, regulations and standards are about the delivery of safe, high-quality care, or the health and safety of the staff and public, we will make every effort to meet regulator expectations and comply with laws, regulations, and standards that those regulators have set, unless there is strong evidence or argument to challenge them.
Reputation & Public Confidence	We will maintain high standards of conduct, ethics and professionalism at all times, espousing our Values and Behaviours Framework, and will not accept risks or circumstances that could damage the public's confidence in the organisation. Our reputation for integrity and competence should not be compromised with the people of Powys, Partners, Stakeholders and Welsh Government. We have a moderate appetite for risks that may impact on the reputation of the Health Board when these arise as a result of the Health Board taking opportunities to improve the quality and safety of services, within the constraints of the regulatory environment.
Performance and Service Sustainability	We have a low-moderate risk appetite for risks which may affect our performance and service sustainability. We are prepared to accept managed risks to our portfolio of services if they are consistent with the achievement of patient/donor safety and quality improvements as long as patient/donor safety, quality care and effective outcomes are maintained. Whilst these will both be at the fore of our operations; we

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04/07/2024 12:50:25

Risk Category	Description
	recognise there may be unprecedented challenges (such as Covid-19, workforce availability and limited resources) which may result in lower performance levels and unsustainable service delivery for a short period of time.
Financial Sustainability	We have been entrusted with public funds and must remain financially viable. We will make the best use of our resources for patients and staff. Risks associated with investment or increased expenditure will only be considered when linked to supporting innovation and strategic change. We will not accept risks that leave us open to fraud or breaches of our Standing Financial Instructions.
Workforce	The Health Board is committed to recruit and retain staff that meet the high-quality standards of the organisation and will provide on-going development to ensure all staff reach their full potential. This key driver supports our values and objectives to maximise the potential of our staff to implement initiatives and procedures that seek to inspire staff and support transformational change whilst ensuring it remains a safe place to work.
APPETITE FOR RISK: Open	
Partnerships	The Health Board is committed to working with its stakeholder organisations to bring value and opportunity across current and future services through system-wide partnership. We are open to developing partnerships with organisations that are responsible and have the right set of values, maintaining the required level of compliance with our statutory duties. We therefore have a high-risk appetite for partnerships which may support and benefit the patients in our care. For example, the Health Board has a high appetite for risks associated with innovation and partnership with the third sector, industry, and academia in order to realise the provision of new models of care, new service delivery options, new technologies, efficiency gains and improvements in clinical practice. However, the Health Board will balance the opportunities with the capacity and capability to deliver such opportunities and is confident that there will be no adverse impact on the safety and quality of the services provided.

Patterson,Liz
04/07/2024 12:50:25

Risk Category	Description
Innovation & Strategic Change	We wish to maximise opportunities for developing and growing our services by encouraging entrepreneurial activity and by being creative and pro-active in seeking new initiatives, consistent with the strategic direction set out in the Integrated Medium-Term Plan, whilst respecting and abiding by our statutory obligations. We will consider risks associated with innovation, research, and development to enable the integration of care, development of new models of care and improvements in clinical practice that could support the delivery of our person and patient centered values and approach. We will only take risks when we have the capacity and capability to manage them and are confident that there will be no adverse impact on the safety and quality of the services we provide or commission.

THE HEALTH BOARD'S RISK PROFILE

As can be seen from the Heat Map at Figure 7, at the end of March 2024 a number of key risks to the delivery of the Health Board's strategic objectives had been identified. Full details of the controls in place and actions taken to address these risks can be found in the Corporate Risk Register on the Health Board's website here.

Patterson,Liz
04/07/2024 12:50:25

Figure 7: Strategic Risk Heat Map

In-Committee Risks

(Private)

- CRR 009 A cyber-attack results in significant disruption to services and quality of patient care (Risk Score: L4 x I4 = 16)
- CRR 012 A national power outage results in significant disruption to services and the quality of patient care (Risk Score: L3 X I5 = 15)

Impact					
Catastrophic	5			• the Health Board fails to manage its financial resources in line with statutory requirements – current financial year • the urgent and emergency health and social care system fails to deliver a timely response for care for Powys citizens • the Health Board fails to manage its financial resources in line with statutory requirements – medium term	
Major	4		• a significant public health event/emergency impacts on provision, continuity and sustainability of services	• the Health Board fails to adequately allocate resources, including transformation capacity, to improve health outcomes/experience and reduce inequalities • citizens of Powys receive poor quality care (quality defined as safety, effectiveness and experience) from one or more of a range of providers • failure to plan for, recruit and retain an appropriate workforce results in an inability to sustain high quality services • the care provided in some areas is compromised due to the Health Board's estate being not fit for purpose	• inequity of access to planned, secondary and specialised care results in poorer outcomes and experience for some Powys citizens • the demand and capacity pressures in the primary care system lead to services becoming unsustainable
Moderate	3		• ineffective partnership working, including on service change/reconfiguration, results in poorer outcomes and experience for citizens of Powys		
Minor	2				

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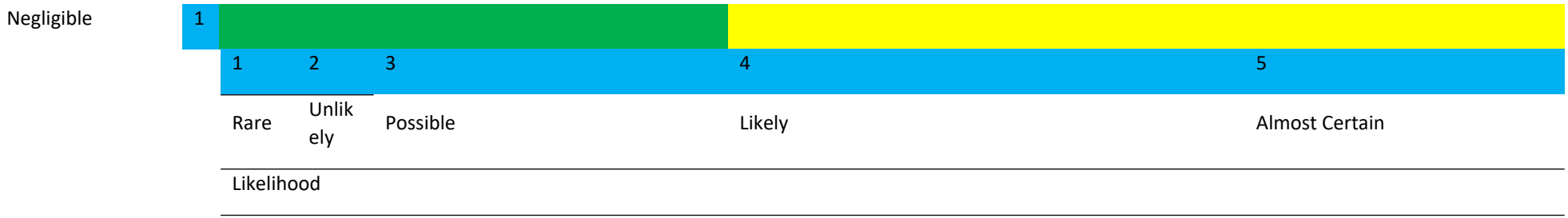
04/07/2024 12:50:25



An overview of the key (catastrophic) risks (i.e., those in the catastrophic section of the Heat Map) and actions taken to manage the risks are provided in Figure 8.

Figure 8: Key Risks and Controls

CRR 001a – Risk Score 20 - the Health Board fails to manage its financial resources in line with statutory requirements

CONTROLS IN PLACE & ACTION TAKEN

- Balanced Financial Plan included in IMTP Submission
- Financial Control Procedures and Standing Orders and Standing Financial Instructions and Budgetary Control Framework, Budgetary Control Audit rated as substantial assurance;
- Risks and Opportunities – focus and action to maximise opportunities and minimise / mitigate risks;
- Service Reviews / Performance reviews to strengthen financial monitoring of performance and longer-term impact on financial plan (support better decision making);
- Contracting Framework to monitor and forecast the impact of arrangements in 2022/2023 and going forward;
- Task and Finish Groups established for CHC, Variable Pay and Contracting with identified leads and clear expectation re delivery, these groups will have a short and longer-term focus for delivery;

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04/07/2023 12:59:25

IMPROVEMENT ACTIONS

- Strengthening of the capability and sustainability of the Finance Team and establish a modernisation programme to improve function performance and delivery;
- Financial Plan for 2023/2024 being developed, including robust assessment of cost pressures and establishment of saving schemes;
- Increase focus on longer term efficiency and sustainability (value) and balance within year delivery as needed for plan. New Efficiency Framework approved, and live and Value Based Healthcare Board established.

- Savings Plan monitoring and reporting linked to the Efficiency Framework and Investment Benefits Group and supporting the Value Based HealthCare approach;
- Regular communication and reporting to Welsh Government and Finance Delivery Unit regarding the impact of pressures and ongoing Covid-19 and expectations regarding funding and impact on Financial Plan and underlying position;
- Additional control - Finance and Performance Group established as sub-group of Executive Committee. Initial focus on savings and opportunities.

CRR 001b – Risk Score 20 - The Health board fails to manage its financial resources in line with statutory requirements – medium term

CONTROLS IN PLACE & ACTION TAKEN

- Clear Financial Plan included in IMTP Submission with recurrent mitigating actions of £7.5m. Plus, non-recurrent stretch actions for a further £2.8m in 2023/24.
- Additional control - Finance and Performance Group established as sub-group of Executive Committee is monitoring the achievement of the mitigating actions.
- Financial Control Procedures and Standing Orders and Standing Financial Instructions and Budgetary Control Framework, Budgetary Control Audit rated as substantial assurance.
- Risks and Opportunities – focus and action to maximise opportunities and minimise / mitigate risks.
- Service Reviews / Performance reviews to strengthen financial monitoring of performance and longer-term impact on financial plan (support better decision making).

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04/07/2024 12:59:25

IMPROVEMENT ACTIONS

- The capacity, capability and sustainability of the Finance Team is being re-assessed given the step change in the financial challenges facing the organisation and the increased external scrutiny.
- Revisit the assessment of cost pressures in the Financial Plan for 2023/24.
- Increase focus on longer term efficiency and sustainability (value) and balance with in year delivery as needed for plan. Value Based Healthcare and Sustainable Model Programme Boards established.

- Contracting Framework to monitor and forecast the impact of arrangements in 2023/24 and going forward.

- Task and Finish Groups established for CHC, Variable Pay and Contracting with identified leads and clear expectation re delivery, these groups will have a short and longer-term focus for delivery.
- Investment Benefits Group to increase its focus on benefits realisation alongside supporting the VBHC approach.
- Regular communication and reporting to Welsh Government and Financial Planning and Delivery Directorate regarding the impact of pressures and impact on Financial Plan and underlying position.
- Value Programme Board supporting a series of Getting It Right First Time Reviews and Sustainable Model Planned Care Programme Board implementing the findings to drive improved outcomes and use of resources.
- Following the issue of the 2024/25 Allocation Letter, the financial plan for 2024/25 and underlying deficit is being prepared.
- As part of planning for 2024/25, an organisation wide group of AD/DDs has been established to identify actions to achieve recurrent savings.

CRR 004 – Risk Score 20 The urgent and emergency health and social care system fails to deliver a timely response for care for Powys citizens

CONTROLS IN PLACE & ACTION TAKEN

- Daily management system in place to manage patient flow including multiple daily local and national calls.
- Continuous focus on reducing delays for health and social care reasons including complex care management, fast track cases and implementation of a home first ethos.
- Weekly reviews of long stay patients in community hospitals to reduce average length of stay.
- Training on discharge and complex care management is provided to ward based staff through the Complex Care and Unscheduled Care Team.

Pattenson Kate
04/07/2024 11:59:45

IMPROVEMENT ACTIONS

- Review of Complex Care arrangements in place to improve system improvements and to reduce delays. Active planning and implementation of new ways of working to create capacity within current system. Internal Audit have commenced structured audit of Continuing Health Care.
- Transformational development of urgent care system (6 Goals) including ICAP and focus on handover delays.
-

- Review of urgent care team arrangements, to increase numbers of Discharge Liaison officers.
- Care coordination in place across all acute hospital sites to facilitate timely repatriation of patients back into Powys.
- Care Home risk and escalation plans to support care home capacity.
- Reinstatement of Delivery Coordination Group including Senior Social Care attendance.
- Winter Plan reviewed to manage whole system pressures. Refresh of escalation options in development between health and social care to increase community care capacity and to reduce delays.
- Industrial action command and control structure in place to manage service impact and to minimise disruption to services.
- Daily operational management of patient flow.
- Refresh of Delivery Coordination Group in place to improve performance and delivery at a system level.
- System escalation including senior officer daily review and weekly Gold level oversight.
- Urgent escalation plan in development to secure additional system impact to improve community care capacity and flow.
- Industrial action management plans in place, coordinated and reporting at bronze, silver and gold levels.
- Delivery of RPB Plan including additional capacity for Supported Living.
- Deliver the Integrated Care Action Plan (ICAP).
- ASM Programme for Frailty and Community Model.
- North Powys Wellbeing Programme.

A full copy of the Corporate Risk register that the Board considered on the 20 March 2024 can be seen from page 269 of the Board paper pack, linked here - pthb.nhs.wales/about-us/the-board/board-meetings/2024/20-march-2024/13/

Patterson,Liz
04/07/2024 12:50:25

The Board received and reviewed the Corporate Risk register at four meetings of the Board during 2023/2024. As a result of the reviews undertaken by the Executive Committee and the Board, the risk scores for a number of risks changed during the year in the context of the external environment, and other developments such as improvements made to the control process.

As undertaken in 2023/2024, following Board approval of the Integrated Plan for 2024 - 2029 a full review of the Corporate Risk Register will take place to ensure priorities are identified, assessed and mitigating actions established, as well as assurance levels assessed.

EMERGENCY PREPAREDNESS

The Civil Contingencies Act 2004 and Emergency Planning Guidance issued by Welsh Government, places statutory duties on the Health Board to ensure arrangements are in place to respond to emergencies and major incidents. To meet this duty, the Health Board has a range of emergency response and business continuity plans in place to respond to emergencies and disruption to services. This includes the provision of training and participation in other emergency preparedness events.

Over the last twelve-month period, the Health Board has used the arrangements outlined in our plans to respond to business continuity events that have impacted on the Health Board's services. The Health Board has also participated in a number of exercises which have taken place to test the arrangements detailed within the Health Board's emergency response plans.

The Health Board continues to regularly engage and work collaboratively with our multi-agency partners on a wide range of preparedness activities and also in response to incidents. This collaboration is achieved through the Dyfed Powys multi-agency Local Resilience Forum, Welsh Government and with other NHS Wales organisations through a variety of groups.

To demonstrate compliance with the Civil Contingencies Act, the Health Board is required to submit an assessment on the Health Board's emergency preparedness activities to Welsh Government on an annual basis. The Health Board also produces an Annual Report on Civil Contingencies Planning for the Board.

An internal audit of the Health Boards corporate business continuity arrangements has been undertaken during the last twelve-month period, providing 'substantial' assurance in this area of work.

KEY ASPECTS OF THE CONTROL FRAMEWORK

Patterson,Liz
04/07/2024 12:00:25

In addition to the Board and Committee arrangements described earlier in this document, I have worked to further strengthen the Health Board's control framework over the last 12 months. Key elements of this include:

QUALITY GOVERNANCE ARRANGEMENTS, INCLUDING CLINICAL RISKS AND CLINICAL AUDIT PLAN

As an NHS Wales organisation, there are clear expectations set out for the quality standards we must maintain. These are set out through the:

- Health and Social Care (Quality and Engagement) (Wales) Act 2020;
- A Healthier Wales;
- Core Commissioning Requirements.

With our aims to continuously improve and learn, new legislative requirements support the quality governance framework during 2023/2024. The Health and Social Care (Quality and Engagement) (Wales) Act 2020 has placed increased responsibility on health and care organisations in Wales. Enhancing quality, honesty and transparency, the legislation provides the Health Board with a Duty of Quality, Duty of Candour, and establishes a Citizen Voice Body. Thus, enriching engagement with our citizens and wider communities. Developing our organisational culture and embedding the Duty of Candour have been critical in being open and honest with our citizens and service users where our services have not met expectations or caused harm. Candour will be utilised to drive improvement whilst embracing innovation opportunities.

The existing quality governance structure has been maintained. The Patient Experience, Quality and Safety Committee continued to receive reports on assurance and escalated risks linked to patient experience, quality, and safety.

The key aspects of the quality governance arrangements in the Health Board are:

- Commissioning Assurance Framework:
  - Quality
  - Access
  - Cost/Finance
  - Governance & strategic change
- Putting Things Right (Concerns, Incident, Redress and Clinical Negligence)
- Clinical Audit
- Data – CHKS – healthcare intelligence and quality improvement, benchmarking
- External Reviews – e.g., Getting It Right First Time
- Professional practice supervision/regulation
- Staff Surveys
- Organisational Development Framework
- Relationships/Escalations – Care Quality Commission, Healthcare Inspectorate Wales etc

Patterson,Liz
04/07/2024 12:50:25

A focus on quality has been maintained through the following activity in 2024/2024:

- Continued work to address the recommendations from the Audit Wales Review of Quality Governance (October 2021). The Review was positive overall with helpful areas for improvement identified.
- A focus on improving quality metric reporting which has been supported by the implementation of the Integrated Quality Performance Framework (IQPF)
- Implementation of the Medical Examiner Service
- Completion of the National Nosocomial COVID-19 Programme (NNCP)
- Safeguarding & public protection annual report presentation to the Patient Experience, Quality and Safety in December 2023; and

There has been continued focus on the Health Board's formal process, in line with the NHS (Concerns, Complaints and Redress Arrangements) (Wales) Regulations 2011 also known as Putting Things Right, which aims to address concerns in a proactive, timely and open manner.

Learning from concerns has continued to mature, ensuring lessons are learned and both patient and staff experiences are heard, along with influencing change if required.

Health and Care Standards and Duty of Quality

The Health and Care Quality Standards replace the 2015 Health and Care Standards as set out in Welsh Health Circular 2023/013 - WHC/2023/013. The inclusion of quality directly aligns the standards with the Duty of Quality introduced in April 2023 through the Health and Social Care (Quality and Engagement) (Wales) Act 2020. The standards set out the expectations for services in both a provider and commissioned basis for local citizens. They are aligned to the Health Board Quality Management System and cross referenced as part of Committee reporting, with associated risks and escalation raised.

Decisions should be based on the 12 Health and Care Quality Standards 2023: Safe, Timely, Effective, Efficient, Equitable and Person-centred (STEEP) care delivered through: Leadership, Workforce, Culture and Valuing People, Information, Learning, improvement and research, Whole systems approach. The Duty of Quality and Duty of Candour Annual Report will be published after this Annual Report and will be available on the Health Board website.

The diagram below illustrates the standards:

Patterson,Liz
04/07/2024 12:50:25

Clinical Audit

For 2023/24 a comprehensive Clinical Audit Plan was developed by the Powys service groups and approved by the Patient Experience, Quality and Safety Committee in February 2023.

142 audits covering service improvement, service evaluation, National Audit Programme work and responses to incidents were included in the Clinical Audit Plan.

An update and progress report on the delivery of the Clinical Audit plan was presented to the Patient Experience, Quality and Safety Committee in June of 2023.

The Internal Audit team undertook an audit of the processes around Clinical Audit examining four measures. Their report, published in September 2023, gave a rating of Substantial Assurance for the development of the Annual Clinical Audit plan, and for the provision of guidance and advice to staff on conducting a Clinical Audit.

They gave a rating of Reasonable Assurance on the provision of adequate resources to undertake Clinical Audit and on the monitoring and reporting of audit outcomes. As part of the recommended actions from the Internal Audit report, audit leads across the organisation will be asked in 2024 to consider whether their service has sufficient resources to undertake clinical audit and respond accordingly. The Patient Experience, Quality and Safety Committee approved the Clinical Audit Plan for 2024/25 in April 2024.

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04/03/2024 12:50:25

Complaints and Concerns Framework

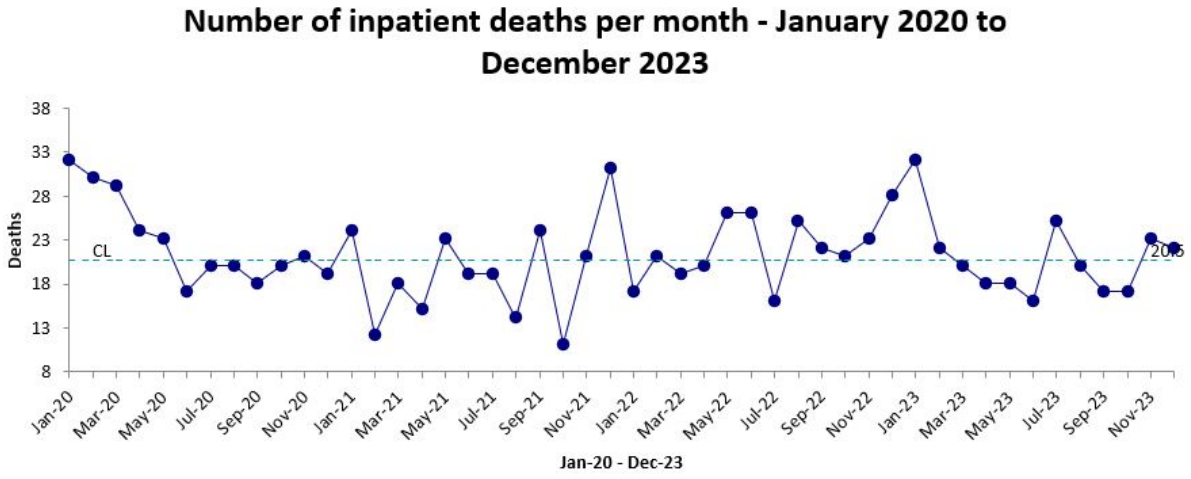
Compliance with the National Health Service (Concerns, Complaints and Redress Arrangements) (Wales) Regulation 2011 timeframes have continued to improve throughout 2023/2024. The implementation of the Duty of Candour has strengthened the Health Board processes which has influenced the way in which incidents are managed, through to investigation, learning and sharing of lessons. Continued investment in training during 2023/2024 has built on existing knowledge and experience across the Health Board.

The Patient Experience, Quality and Safety Committee receives regular reports against the complaints and concerns framework, forming part of the Integrated Quality Report for the organisation.

These and further information on Putting Things Right can be found on the Health Board website.

Mortality Reviews

The number of in-patient deaths at Powys Community Hospitals remains constant. An average of 21 patients died during each calendar month between January and December 2023, the same average figure as for January to December 2022.



In addition to the 207 in-patient deaths at Powys Community Hospitals a further 524 Powys residents died whilst receiving in-patient care at out-of-county hospitals. Details are given in the table below for the period April 2023 – March 2024:

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04/07/2024 12:08:25

Deaths in Powys community hospitals	207
Deaths in Shrewsbury and Telford NHS Trust	179
Deaths in Wye Valley NHS Trust	126

Deaths in Hywel Dda UHB	54
Deaths in Swansea Bay UHB	41
Deaths in Cwm Taf Morgannwg UHB	52
Deaths in Aneurin Bevin UHB	35
Deaths in Betsi Cadwaladr UHB	7
Deaths in Cardiff and the Vale UHB	8
Deaths in various other English providers	8
Deaths other	14

During 2023 the Medical Examiner Service took over the review of all in-patient deaths. The Medical Examiner Service began as a pilot at Brecon and Bronllys hospitals in April 2022 being followed by Ystradgynlais hospital who joined the programme in July of 2022.

The remaining sites, Llandrindod, Machynlleth, Llanidloes, Newtown and Welshpool went live in February of 2023.

Between the beginning of the Medical Examiner Pilot and the end of February 2024 a total of 318 Community Hospital in-patient deaths have been reported to, and reviewed by, the Medical Examiner Service.

Of these 318 cases a total of 77 cases have been referred back to the Health Board by the Medical Examiner Service. A referral by the Medical Examiner Service does not necessarily mean that there has been an identified problem with the care provided.

The Medical Examiner will comment on anything they consider might be interesting or beneficial for the Health Board to be informed of, or to review. The Medical Examiner Service also talks to the next of kin of the deceased and gives them the opportunity to raise any issues in the care of the deceased. This can include care received at out of county District General Hospitals, Social Services interactions, GP care or experience with the Ambulance Service.

All 77 cases have been reviewed by the Health Board and no causes for concern over the care provided by the Health Board have been identified.

Patterson,Liz
04/07/2024 12:50:25

Learning from Experience Group

The Learning from Experience Group continues to triangulate learning from events within the Health Board and the wider system. This year there has been a strengthening of triangulation and feedback to inform clinical audit plans. The group is chaired by the Medical Director.

The team have supported learning events to discuss incidents that have occurred with common themes and crossover of learning. The learning events have been well attended by key individuals within the services to further strengthen the actions for improvement that are required. It is envisaged that these events will ensure that teams develop a safe culture to learn, improve and celebrate their successes.

In 2024/25 we will be strengthening the link between the Learning from Experience Group and our Board Committees.

EXECUTIVE PORTFOLIOS

In May 2022, the Board approved an updated Scheme of Delegation and Reservation of Powers. This document set out the delegation of responsibility to Executive Directors. The allocation of responsibilities is based on ensuring an appropriate alignment of accountabilities and authority within each Executive Directorate and Executive Director portfolio, and to also ensure that Executive Directorates focus on their core responsibility. With the secondment of the substantive Chief Executive to Betsi Cadwaladr University Health Board in May 2023 it was necessary to put in place interim arrangements which were amended slightly in July 2023.

An overview of Executive Director portfolios is set out in ***Figure 9.***

Figure 9: Executive Portfolios

Executive Director of Strategy, Primary Care and Partnerships – 01 April 2024 to 02 May 2023 then assigned to other Directors as outlined below	
-Planning arrangements -Third Sector liaison -Llais liaison relating to service change -Professional leadership of capital estates and service change -Primary Care Out of Hours arrangements -Health and Safety	-Accreditation of enhanced services -Operationalisation of continuing health care -Primary Care contractor performance management -Primary Care Development, including Clusters -Removal of violent patients from GMS services -Facilities and Support Services – Logistics -Site Leadership and Management

Patterson,Liz
04/07/2024 12:50:25

Executive Medical Director – Full Year	
-Clinical Leadership and Engagement -Medicines Management -Caldicott Guardian -Clinical Audit -Medical Legislation & National Policy -Professional Medical & Dental Workforce Standards Education, Regulation and Revalidation -Blood Safety & Quality -Organ Donation -Clinical Networks -NICE compliance	-Library Services -Individual Patient Commissioning -Medical Royal College Standards Compliance -Innovation and Service Improvement -Admission to the performers list -Human Tissue Issues -Research and Development -Resuscitation -Mortality Review
Executive Director of Nursing – Full Year	
-Professional leadership of Nursing and Midwifery, including standards, education, regulation, revalidation, and supervision of midwives -Quality, Patient Experience & Satisfaction Raising Concerns and Putting Things Right -Patient Safety Alerts -Decontamination -Funded nursing care and continuing health care strategy -Safeguarding Adults and Children	-Nutrition & Hydration -Deprivation of Liberty Safeguards -Infection Prevention and Control -Carers -Children and Young People Services -Volunteering
Executive Director of Finance, Information and IT – Full Year	
-Statutory Financial duties including annual accounts -Financial Planning -Financial Management, monitoring and reporting -Financial systems and controls -Procurement -Counter Fraud -Charitable Funds accounting -HCRW & CHC financial arrangements -Delivery of IM&T strategy and services -Provision of clinical and management information systems, ICT Infrastructure, and telephony	-Liaison with External Financial Auditors -Asset Accounting -Information Governance <u>The following items from 03.05.2023 – 31.03.2024</u> -Primary Care Out of Hours arrangements -Operationalisation of continuing health care -Primary Care contractor performance management -Primary Care Development, including Clusters -Removal of violent patients from GMS services -Operational Capital and Estates

Patterson, Liz
04/07/2024 14:50:45

-Business intelligence, data quality & clinical coding -Provision of Financial Services to Executive Directorates	-Enhanced Services
Executive Director of Therapies and Health Science – Full Year	
-Professional leadership of Therapies and Health Sciences -Lead for Radiology, radiography, stroke and Neurological services -Medical Devices -Human Rights The following items from 01.04.2023 – 02.05.2023 -Equality and Diversity -Welsh Language Provision	The following items from 03.05.2023 – 31.03.2024 -Planning arrangements (only to 16.07.2024) -Chief Clinical Informatics Officer -Facilities and Support Services - Logistics -Health and Safety -Site Leadership and Management
Executive Director of Public Health - Full Year	
-Health Improvement Strategy -Health Needs Assessment -Public Health Planning -Public Health Monitoring & Surveillance -Outbreak Control -Civil Contingency, Emergency Planning and Business Continuity	-Provision of Public Health Advice -Armed Forces and Veterans -Prudent Health and care -Well-being of Future generations Act -Professional Leadership of Public Health workforce -Executive Director of Public Health Annual Report
Executive Director of Workforce and Organisational Development – Full Year	
-Employment and staff relations & engagement -Workforce Planning -Workforce Policies and Practices -Employee Health and Well-being including Occupational Health Services -Tade Union Partnership arrangements -Workforce Information Management Systems -Values and Standards of Behaviour Framework -Raising concerns -Disclosure and Barring Arrangements	-Tackling Violence and Aggression -Employee Record Management -Hosted Functions Lead The following items from 03.05.2023 – 31.03.2024 -Equality and Diversity -Welsh Language provision -Hosting arrangements HCRW -Volunteering

Patterson, Liz
04/07/2024 12:50:25

Executive Director of Operations, Community Care and Mental Health	
-Delivery of primary and community services -Integration agenda -Access of RTT targets, and oversight of ambulance service performance -Oversight of Performance of Ambulance Service	-Delayed transfer of care -Operationalisation of Medicines Management -Operationalisation of Continuing Health Care -Funded nursing Care
Director of Planning, Performance and Commissioning 17.07.2023 – 31.04.2024	
-Commissioning, including performance management of commissioned services & relationship with WHSSC -Cross-border healthcare -Performance Management	-Professional leadership of performance management, commissioning, capital estates and service change -Third Sector -Planning arrangements
Director of Performance and Commissioning 01.04.2023 – 16.07.2023	
-Commissioning, including performance management of commissioned services & relationship with WHSSC -Cross-border healthcare -Performance Management	-Professional leadership of performance management, commissioning, capital estates and service change <u>The following items from 03.05.2023 – 31.03.2024</u> -Third Sector
Director of Corporate Governance – Full Year	
-Risk and Assurance Framework -Board and Committee arrangements -Board Development -Production of Annual Governance Statement and AGM -Compliance with Standing Orders -Legislation and Legal Services -Use of Common Seal -Registers of Interests and Gifts and Hospitality -Policies Management	-Internal and External Audit Liaison -Board Level lead for Communications and Engagement -Public Inquiries -Board level Lead for Health Board Charity <u>The following items from 03.05.2023 – 31.03.2024</u> -Compliance with national guidance on service delivery change -Continuous engagement with CVB on matters relating to service change

Patterson,Liz
04/07/2024 12:50:25

Associate Director of Capital Estates and Property (overseen by Chief Executive)	
-Estates including environmental sustainability -Development and delivery of the Capital Programme -Climate Change and Decarbonisation -Agile Working Transformation	-Operational Capital and Estates -Senior Responsible Officer for the North Powys Programme -Operational Capital and Estates

Staff and Staff Engagement

The Local Partnership Forum is a formal advisory group providing opportunity for two-way discussion and collaboration between staff and the Health Board management, ensuring action is considered and taken in response to feedback. Engagement with staff side has been key to ensuring collaboration on range of staffing and well-being initiatives.

A summary of activity includes:

- Director of Workforce and OD reports and workforce performance reports
- Organisational Development Framework
- The relaunch of the Staff Excellence Awards, which recognises and acknowledges the hard work and dedication of all categories of staff.
- Powys Engagement and Wellbeing Survey and NHS Survey
- All staff received an invitation for free Winter Respiratory Vaccinations at their place of work or local 'drop in' centre.
- The introduction of Wagestream, allowing Bank workers via the Health Roster to choose when to get paid for hours accrued; shaping their pay around their life.
- The Occupational Health system has gone 'live' supporting staff to stay well at work – physically and mentally.
- Dying to Work Forum – offering support to individuals who are terminally ill, and guidance to Managers and colleagues dealing with terminally ill individuals in a sensitive and appropriate manner.

Communication and Engagement

During 2023/24 the Health Board's engagement and communication team has supported the wider Health Board activities as we continue with recovery and renewal following the COVID-19 pandemic whilst also addressing the significant financial challenges facing the public sector.

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04/03/2024 15:50:25

Engagement and consultation activity has included:

- Planning and delivery of series of engagement events to support our "Better Together" approach for the future of safe and sustainable health and care services in Powys
- Initial work as part of the national stroke review for Wales

- Decision making and mitigation planning & delivery following engagement during 2022/23 following an application from Crickhowell Group Practice to close their branch surgery in Gilwern
- Support for the planning and delivery of three phases of national engagement by the Emergency Ambulance Services Committee on the future service model for the NHS Emergency Medical Retrieval and Transfer Services (EMRTS) in partnership with the Wales Air Ambulance Charity
- Partnership work with Public Services Board (PSB) and Regional Partnership Board (RPB) partners on a shared approach to coproduction in Powys.

Informal stakeholder engagement activity has been ongoing for a number of other projects and programmes. These include the redevelopment of Bro Ddyfi Community Hospital and the development of Knighton Hospital as an interim re-ablement facility to provide more care closer to home whilst the ward remains closed due to ongoing staffing and recruitment issues.

Key areas of communication focus have been the continued work to support Powys residents to access the right care in the right place at the right time. This has included a focus on Help Us Help You, promotion of NHS 111 Wales services, launch of NHS 111 Press 2 for access to mental health advice, and SilverCloud Wales which is hosted by PTHB on behalf of NHS Wales.

A major programme of activity was also undertaken to connect with communities in the celebration of the 75th anniversary of the NHS in July 2023.

With industrial action taking place during the year in both Wales and England, the team was also central to the Health Board response, providing public messaging to help people access the right service at the right time.

Internally, we have continued to develop our SharePoint intranet site which was launched in 2022/23. We also relaunched our Staff Excellence Awards.

Given rising levels of acute respiratory infections during the autumn, alongside growing financial pressures, the decision was taken to change from a face-to-face event for all our finalists and instead hold a series of virtual events supported by in-person visits by Board members to our winners.

Key priorities for 2024/25 include continued engagement and communication for our Better Together programme as well as right-sizing the team to best reflect the organisation's future needs.

INFORMATION GOVERNANCE

Information Governance (IG) is the way in which the Health Board manages all information personal, and sensitive information relating to our patients, services users and employees. IG sets out the requirements and standards that the Health Board must achieve to ensure it fulfils its obligations to handle information securely, efficiently, and effectively in line with legislation.

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Information Governance is robustly managed within the Health Board by:

- The information governance team whose role it is to support and drive the board agenda and provide the Health Board with the assurance that effective information governance best practice mechanisms are in place.
- a Caldicott Guardian whose role it is to safeguard patient information.
- a Senior Information Risk Owner (SIRO) whose role it is to manage information risk.
- a Data Protection Officer whose role it is to ensure the Health Board is compliant with data protection legislation.
- a Chief Clinical Information Officer whose role it is to ensure strategic alignment between clinical requirements and IT systems.
- Information Governance leads within each service delivery group and corporate department whose role it is to champion data protection within their service areas.
- Digital Governance Board - a group of digital experts who review and approve the procurement of any local new or existing digital solution to ensure compliance with relevant legislation and standards (UK GDPR and NIS Regulations) thus avoiding PTHB being put at un-necessary risk, such as from a Cyber Attack, loss of data, incident/breach of patient's data, fine from the information Commissioner's Officer (ICO) or National Cyber Security Centre.

We have responsibilities in relation to freedom of information, data protection, subject access requests and the appropriate processing and sharing of personal identifiable information. Assurances that the Health Board has compliant IG practices are evidenced by:

- Quarterly reports to Delivery and Performance Committee, including key performance indicators.
- A detailed operational IG work plan.
- A suite of IG and information security policies, procedures, and guidance documents.
- IG Intranet pages for the Health Board's employees with guidance and awareness.
- A comprehensive Training Needs Analysis for all staff, including proactive targeting of any staff non-compliant with their IG training.
- A robust management of all reported Personal Data breaches, including proactive reporting to the ICO.
- Regular monitoring of the Health Board's systems for inappropriate accesses to patients' personal data through the National Intelligent Integrated Audit Solution (NIIAS) platform.
- An Information Asset Register (IAR) used to manage information across the Health Board.

Patterson,Liz
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As of 31 March 2024, the Health Board achieved a rate of 88.74% for the mandatory IG training which is a slight decrease compared with the previous year.

We continue to reinforce awareness of key principles of Data Protection legislation through the following:

- assuring new and existing systems via Digital Governance Board
- Collaborating with services to identify and develop information sharing agreements,
- Investigating IG related incidents
- Providing tailored training sessions.
- Issuing IG alerts
- Updating the internal and external webpages
- Providing advice as part of digital transformation
- Better presence in meetings/groups
- Close working relationships with colleagues throughout Wales and across the border through national groups.

The Health Board continues to be proactive in using the NHS Wales Information Governance management support framework to ensure consistency of policy, standards and interpretation of the law and regulation across NHS Wales's organisations.

Personal Data incidents

A personal data incident is a breach of security leading to the accidental or unlawful destruction, loss, alteration, un-authorised disclosure of, or access to personal data. In line with General Data Protection Regulation (GDPR) requirements, all personal data incidents must be reviewed daily, and any incidents deemed significant must be formally reported to the ICO within 72 hours, no personal data incidents were reported to the ICO. Figures on the number of IG related breaches are reported to our Delivery and Performance Committee.

Two IG related complaints were received into how their subject access requests were handled. Following a response, no further action was requested.

Breach reporting - During 2023/24, there were 144 information governance related incidents recorded by staff on the Health Board's DATIX Incident Reporting System: an increase of 19 from the previous year. These incidents are of varying level of concern such as mis-directed emails, records management, physical security related incidents but none were reported as major incidents and reported to the ICO.

FREEDOM OF INFORMATION ACT

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The Freedom of Information Act 2000 (FOIA) gives the public right of access to a variety of records and information held by public bodies and provides commitment to greater openness and transparency in the public sector. During the period 1 April 2023 to 31 March 2024 the Health Board received a total of 486 requests for information, with 423 of these answered within the 20-day timeframe. Five requests for internal review were received and responded to with no further action being taken by the requestor. As a Health Board we are

committed to complying with the FOIA by making information readily available via our Publication Scheme which can be found on the Health Board's website:

REQUESTS FOR PERSONAL INFORMATION

UK GDPR and Access to Health Records Act (AHRA) give individuals, family members and third parties the right to access their own or someone else's personal data. This is commonly referred to as a Subject Access Request (SAR), and the organisation has a statutory timeframe in which to respond. During the period 1 April 2023 to 31 March 2024, the Health Board responded to 445 SARs, with 413 of those responded to within the statutory timeframe.

WELSH INFORMATION GOVERNANCE (IG) TOOLKIT

The Health Board is required to undertake the NHS Wales Information Governance Toolkit for Health Boards and Trusts and all NHS Wales organisations must complete this to provide assurance that they are practising good data security, and that personal information is handled correctly. The Toolkit submission deadline for this reporting period was achieved. An information governance workplan is in place which the team will continue to work to during 2024/25.

INFORMATION (DATA) SECURITY

The Health Board's Digital Governance Board (DGB) is a group of digital and clinical experts that approve the procurement of any local new or existing digital solution to ensure complies with relevant legislation and standards (UK GDPR and NIS Regulations) thus reducing the threat of PTHB being put at un-necessary risk, such as from a Cyber-attack, loss of data, incident/breach of patient's data, financial penalty from the ICO or NCSU. The Board meet fortnightly and report into the Digital Transformation Board.

Over the last 12 months, the team has seen a positive increase in the number of services voluntarily contacting the IG department for support with updating existing, or drafting new, information sharing agreements to support patient care with our external partners. The team has worked closely with services to review existing agreements to ensure we meet our legislated obligations.

DATA PROTECTION OFFICER (DPO)

This role is responsible for ensuring that the application of data protection and confidentiality legislation is consistently observed, and any weaknesses in current practices are identified and remedied where possible. Since 2018, the DPO has provided data protection advice across the Health Board. Common themes include clarity around internal and cross-organisational information sharing and assessing privacy risks. Updates and issues are discussed with the Health Board's Medical Director/Caldicott Guardian and Senior Information Risk Owner (SIRO).

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The Executive Committee and the Delivery and Performance Committee monitors and seeks assurance against our information governance performance.

PLANNING ARRANGEMENTS

The organisation's planning arrangements in 2023/2024 form a key part of the Performance Report section of the Annual Report. Further detail can be found throughout the Performance Report.

DISCLOSURE STATEMENTS

Equality, Diversity, and Inclusion

The organisation's approach to Equality, Diversity, and Inclusion in 2023/2024 forms a key part of the organisations work. The Equalities, Diversity and Inclusion Annual Report 2023/2024 will be considered for approval at Board in July 2024 and then published to the Health Board's website where the 2022/2023 Report can be found - Equality - Powys Teaching Health Board (nhs.wales).

Pensions Scheme

I can confirm that as an employer with staff entitled to membership of the NHS Pension Scheme, control measures are in place to ensure all employer obligations contained within the Scheme regulations are complied with. This includes ensuring that deductions from salary, employers' contributions and payments into the Scheme are in accordance with Scheme rules and that the member Pension Scheme records are accurately updated in accordance with the timescales detailed in the Regulations. Note 9.7 to the Annual Accounts provides details of the scheme, how it operates and the entitlement of employees.

Carbon Reduction Delivery Plans

As referenced on page 45 the Health Board has a Decarbonisation Action Plan which sets out how the Health Board will deliver against national commitments and our locally let priorities.

The organisation has undertaken risk assessments and is planning to ensure that the organisation's obligations under the Climate Change Act and Adaptation Reporting requirements are complied with. During 2022/23, the organisation is compliant with its requirements.

Data Security

Patterson,Liz
04/06/2024 12:10:25

A summary in relation to personal data incidents which required formal reporting to the Information Commissioner's Office (ICO) is provided on page 115 of this report. No personal data incidents were reported.

Quality of Data used by the Board

The Health Board continually reviews the quality of data that it is using within the organisation including for decision making and assurance at Board level. Each of the separate data quality strands within the organisation are reviewed frequently that span across the main domains including finance, operational, workforce, quality, and safety data. However, it is a continuous process spanning an array of data systems and datasets including new systems being implemented. The Performance Report includes a Statement on Data Quality on page 21.

MINISTERIAL DIRECTIONS AND WELSH HEALTH CIRCULARS

Welsh Government has issued a number of Ministerial Directions in 2023/24. A record of the Ministerial Directions given is available via the following link: https://gov.wales/health-social-care. A record of the Welsh Health Circulars given is available via the following link: Health circulars | GOV.WALES

Receipt of Welsh Health Circulars are logged, and a lead Executive Director identified to oversee the implementation of the required action or to develop the required response. The Audit, Risk and Assurance Committee received quarterly update reports on the implementation status of Welsh Health Circulars in 2023/24. From this work it was evidenced that the Health Board was not impeded by any significant issues in implementing the actions required. This work is overseen by the Director of Corporate Governance / Board Secretary.

Appendices 3a/3b (page 133) provide an overview of Ministerial Directions and Welsh Health Circulars received during 2023/2024 and their implementation status as of March 2024.

Post Payment Verification

In accordance with the Welsh Government directions the Post Payment Verification (PPV) Team, (a role undertaken for the Health Board by the NHS Shared Services Partnership), in respect of General Medical Services Enhanced Services and General Ophthalmic Services has carried out its work under the terms of the service level agreement (SLA), and in accordance with NHS Wales agreed protocols. The Work of the PPV Team is reported to the Board's Audit, Risk and Assurance Committee with papers available on the Health Board's website.

Review of Effectiveness of System of Internal Control

Page 90 of 92
04/07/2024 11:59:05

As Accountable 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 executive officers within the organisation 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.

The Board receives assurance on the effectiveness of the system of internal control from a number of internal and external sources, these include:

- Delivery of Internal and External Annual Audit Plans;
- Audit Wales Structured Assessment;
- Audit Recommendation Tracking;
- Local Counter Fraud and Post Payment Verification Activity;
- Independent inspections and regulation provided by Health Inspectorate Wales;
- Engagement with Commissioners;
- Engagement with staff, patients, and other key stakeholders;
- Welsh Government review and advisement; and
- the Committees of the Board, in particular the Audit, Risk and Assurance Committee.

Internal Audit

Internal Audit provide me as Accountable Officer and the Board through the Audit, Risk and Assurance 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 NHS Wales Shared Services Partnership. The scope of this work is agreed with the Audit, Risk and Assurance Committee and is focussed on significant risk areas and local improvement priorities.

The Head of Internal Audit Annual Opinion provides assurance on governance, risk management and the system of internal control and is based on the risk-based audit programme. The opinion contributes to the picture of assurance available to the Board in reviewing effectiveness and supporting our drive for continuous improvement. A summary of the Head of Internal Opinion 2023/2024 is provided below.

Head of Internal Audit Opinion for 2023/2024

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 on the overall adequacy and effectiveness of the organisation's framework of governance, risk management, and control for 2023/2024 is set out below:

Patterson,Liz
04/07/2024 12:50:25

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 internal audit plan is agile and responsive to ensure that key developing risks to the Health Board are covered. As a result of this approach, and with the support of officers and independent members across the Health Board, the plan has been delivered substantially in accordance with the agreed schedule and changes required during the year, as approved by the Audit, Risk and Assurance Committee (ARAC). In addition, regular audit progress reports have been submitted to ARAC. Although changes have been made to the plan during the year, we can confirm that we have undertaken sufficient audit work during the year to be able to give an overall opinion in line with the requirements of the Public Sector Internal Audit Standards.

The Internal Audit Plan for the 2023/2024 year was presented to ARAC in March 2023. Changes to the plan have been made during the course of the year and these changes have been reported to ARAC as part of our regular progress reporting.

Overall, the Head of Internal Audit was able to provide assurances to the Board that arrangements to secure governance, risk management and internal control are suitably designed and applied effectively in the areas as set out below:

Substantial Assurance	Reasonable Assurance
• Business Continuity Planning • Board & Committee Structure / Effectiveness • Primary Care Dental Services – Management and Monitoring of GDS Contract	• SLAs for In Reach Medical Staff (From 2022/23 Plan) • Clinical Audit • Clinical Education - HCSW Induction Programme • Health & Safety Arrangements • Incident Management • Follow-up: IT Infrastructure and Asset Management • Follow up: Cyber Security • Infection Prevention and Control • Winter Respiratory Vaccination Programme • Agency Spend Reduction Group • Welsh Language Standards Follow-up

Patterson,Liz
04/07/2024 12:50:25

	• Continuing Healthcare • Decarbonisation • Patient Experience • Risk Management & Assurance • End of Life Care Services (Draft)
Limited Assurance	Advisory and Non-opinion
• Information Governance • Estates Assurance – Estates Condition	N/A

Limited Assurance Rated Reviews

Two Limited assurance rated reviews had been received during 2023/2024. The reports were in respect of:

- Information Governance
- Estates Assurance – Estates Condition

All Limited Assurance Rated Reviews are reported to Welsh Government on a quarterly basis in addition to our own internal reporting and monitoring arrangements.

Counter Fraud

In line with the Government Functional Standard 013 Counter Fraud NHS Requirements the Local Counter Fraud Specialist (LCFS) and Executive Director of Finance agreed a work plan for 2023/24 at the beginning of the financial year. This was approved by the Audit, Risk and Assurance Committee in May 2023.

Following introduction of new Government Functional Standards on Counter Fraud, which replaced NHS Counter Fraud Authority's (NHS CFA) 'NHS Counter Fraud Standards (Wales)' from 2021/22, the Health Board's Counter Fraud Work Plans have been aimed at ensuring compliance for the first enforcement year of the new standards in 2023/24.

There were two Standards Components that were Amber rated at the start of 2023/24:

Component 1B - Accountable individual - rated Amber

This Standard was rated Amber due to the Health Board only recently nominating a Fraud Champion to the role. The Health Board's Director of Corporate Governance / Board Secretary was identified as the most suitable Senior Officer to meet the requirements of the Fraud Champion role and a nomination was subsequently completed. This component is now rated as Green.

Page 90 of 122
04/07/2024 12:50:25

Component 3 - Fraud bribery and corruption risk assessment - rated Amber

This Component was rated as Amber due to the requirements for maturity of this area of work to enable demonstration of continuous monitoring of fraud risk at a senior level, evidence of subsequent risk mitigation and that review of resources has been undertaken to ensure levels are suitable for this purpose.

Work Plan actions were included in the 2023/24 workplan to address this and aimed to uplift to Green rating. Due to loss of significant resource in year due to long term sickness within the Counter Fraud Team slippage in delivery of this objective has occurred with the net effect of arriving at commencement of 2024/25 with Component 3 still rated as Amber. This Work Plan focusses resource into this area to recover and to drive towards Green rating by end of 2024/25.

The Health Board contracts Swansea Bay UHB via Service Level Agreement for the provision of Counter Fraud Resource. This results in 1.2 FTE of accredited counter fraud specialist resource supplemented by 0.2 FTE admin support which translate to 308 days deliverable for counter fraud activity. This SLA arrangement remains in place for 2024/25.

Audit Wales Structured Assessment

The Auditor General for Wales is the Health Board's statutory external auditor, and the Wales Audit Office undertakes audits on his behalf. The Structured Assessment enables the Auditor General to be satisfied proper arrangements have been made to secure economy, efficiency, and effectiveness in the use of resources.

The 2023 Structured Assessment took place whilst NHS bodies were continuing to respond to challenges presented by the COVID-19 pandemic. The key focus of work was on the Health Board’s corporate arrangements with a specific focus on governance, strategic planning and financial planning arrangements. Some relevant extracts from the report are below:

Overall, we found that the Health Board has generally effective arrangements to ensure good governance which have strengthened since our last review. However, opportunities exist to improve these arrangements further with a particular focus needed on public access to policies, increasing a focus on primary care, hearing from patients and developing the Board Assurance Framework.

We found that the Board and Committees generally operate well, there is commitment to improved cohesiveness and transparency but public access to some key documents continues to need improvement. Board and committee papers are generally good quality, with increasing use of data and graphics but oversight of primary care needs strengthening and more could be done to get a broader spectrum of patient experience.

Paterson,Liz
04/07/2024 12:55:25

We found that the Board remains committed to conducting its business openly and transparently, with opportunities to enhance arrangements further.

Much work has been done internally on the development of the Board. Board Development sessions have encouraged self-reflection to understand, amongst other things, learning from governance challenges in other Health Boards and approaches which support integrated team working.

We found that the Board is committed to hearing from patients and staff, but more could be done to get a broader spectrum of feedback.

We found that while the Health Board's corporate planning arrangements are good, it has been unable to produce an approvable IMTP. We found that the Health Board continues to have robust performance management arrangements and the updated Integrated Performance Report allows for easy identification of challenges and progress.

The Health Board has strengthened its approach to developing its plans. The 10-year strategy continues to be in place which has been used to set the framework for the three-year plan. Progress has been made to increase the involvement of Independent Members in the production of plans and strategies, with good use of Board development sessions. However, despite these arrangements, the Health Board has been unable to produce an approvable IMTP for 2023-26. Instead, it has an Integrated Plan for 2023-26 and is working to an Annual Delivery Plan for 2023-24 approved by Welsh Government.

We found that although the Health Board has robust arrangements in place for managing and monitoring its finances, its financial position is increasingly challenging.

Audit Wales made ten recommendations based on the 2022 work in relation to improving strategic planning arrangements, further enhancing systems of assurance, improving Board and committee effectiveness, and recruiting to key positions. All these actions have either been completed or are well progressed. In 2023-24, seven recommendations were made to and accepted by the Health Board.

The Structured Assessment and Management Response was reported to the Audit, Risk and Assurance Committee on 11 March 2024 and then to the Board on the 20 March 2024 and can be found on the Health Board's website: pthb.nhs.wales/about-us/the-board/board-meetings/2024/20-march-2024/12/ on pages 45-75.

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04/07/2024 12:50:36

MODERN SLAVERY ACT 2015: TRANSPARENCY IN SUPPLY CHAINS

The Welsh Government's Code of Practice: Ethical Employment in Supply Chains was published in May 2017 to highlight the need, at every stage of the

supply chain, to ensure good employment practices exist for all employees, both in the UK and overseas. It is expected that all NHS Wales organisations will sign up for the Code.

The Health Board fully endorses the principles and requirements of the Code and the Modern Slavery Act 2015 and is committed to playing its role as a major public sector employer, to eradicate unlawful and unethical employment practices, such as:

Modern Slavery and Human rights abuses;

- the operation of blacklist/prohibited lists;
- false self-employment;
- unfair use of umbrella schemes and zero hours' contracts; and
- paying the Living Wage.

The following actions are already in place which meet the Code's commitments:

- We follow the All-Wales procedure for staff to raise concerns (Whistleblowing), which provides the workforce with a fair and transparent process, to empower and enable them to raise suspicions of any form of malpractice by either our staff or suppliers/contractors working on University Health Board premises;
- We have a target in place to pay our suppliers within 30 days of receipt of a valid invoice;
- We comply with the six NHS pre-employment check requirements to verify that applicants meet the preconditions of the role they are applying for. This includes a right to work check;
- We do not engage or employ staff on zero hours' contracts;
- We have an Equality, Diversity and Human Rights Policy in place which ensures that no potential applicant, employee, or worker engaged is in any way unduly disadvantaged in terms of pay, employment rights, employment, or career opportunities;
- We also seek assurances from suppliers, via the tender process, that they do not make use of blacklists/prohibited lists. We also require confirmation and assurances that they do not make use of blacklist/prohibited list information;
- In accordance with Transfer of Undertaking (Protection of Employment) Regulations any Health Board staff member who may be required to transfer to a third party will retain their NHS Terms and Conditions of Service;
- We use the Modern Slavery Act (2015) compliance tracker by way of contracts procured by NHS Wales Shared Services Partnership (NWSSP) on behalf of the Health Board. NWSSP is equally committed to ensuring that procurement activity conducted on behalf of NHS Wales is undertaken in an ethical way. On our behalf, they ensure that workers within the supply chains through which they source our goods and services are treated fairly, in line with Welsh Government's Code of Practice for Ethical Employment in Supply Chains. Further detail on this area of work is available at:

Patterson,Liz
04/07/2024 12:50:31

Ethical Employment & TISC Reports (Transparency in Supply Chains) - NHS Wales Shared Services Partnership

The Health Board continues to work in partnership with relevant stakeholders and trade union partners to develop and implement actions which set out our commitment to ensure the principles of ethical employment within our supply chains are implemented and adhered to.

Patterson,Liz
04/07/2024 12:50:25

Conclusion

As Accountable Officer for Powys Teaching Health Board, based on the assurance process outlined above, I have reviewed the relevant evidence and assurances in respect of internal control. I can confirm that the Board, including its Executive Directors are alert to their accountabilities in respect of internal control and the Board has had in place, during the year, a system of providing assurance aligned to corporate objectives to assist with identification and management of risk. As a result of a number of complex pressures including demand for our services, system pressures, cost of living and inflation as well as national and international economic and other pressures, Powys Teaching Health Board has been moved to 'Enhanced Monitoring' as part of NHS Wales Escalation and Intervention arrangements during 2023/2024 for planning and finance.

During 2023/2024, we proactively identified areas requiring improvement and requested that Internal Audit undertake detailed assessments in order to manage and mitigate associated risks. Further work will be undertaken in 2024/25 to ensure implementation of recommendations arising from audit reviews, particularly where a limited assurance rating is applied. Work will continue in 2024/2025 to continue to embed risk management and the assurance framework at a corporate level. Implementation of the Board's Annual Governance Programme will see a further strengthening of the Board's effectiveness and the system of internal control in 2024/2025.

This Annual Governance Statement confirms that Powys Teaching Health Board has continued to mature as an organisation and, whilst there are areas for strengthening, no significant internal control or governance issues have been identified. The Board, including the Executive Team, has had in place a sound and effective system of internal control that provides regular assurance aligned to the organisation's strategic objectives and strategic risks. Together with the Board and Director of Corporate Governance / Board Secretary, I will continue to drive improvements and will seek to provide assurance for our citizens and stakeholders that the services we provide are efficient, effective, and appropriate, and are designed to meet patient needs and expectations.

SIGNED BY: **DATE:**

HAYLEY THOMAS
[INTERIM CHIEF EXECUTIVE]

Patterson,Liz
04/07/2024 12:50:25

Appendix 1: Board and Board Committee Membership - and Attendance at Board (2023-24)

Name	Position and Area of Expertise	Board and Board Committee Membership	Attendance 2023-24	Board Champion Role
Carl Cooper	Chair	Chair of the Board	11/11	
		Chair of the Charitable Funds Committee	5/5	
		Chair of the Remuneration and Terms of Service Committee	8/8	
Kirsty Williams	Vice Chair	Vice Chair of the Board	11/11	Infection Prevention and Control Armed Forces and Veterans Mental Health Children and Young People
		Chair of the Patient Experience, Quality and Safety Committee	4/4	
		Vice Chair of the Remuneration and Terms of Service Committee	7/8	
		Member of the Delivery and Performance Committee	5/6	
		Member of the Planning, Partnerships and Population Health Committee	3/3	
		Audit, Risk and Assurance Committee (attended to ensure a quorum)	3/3	
Ian Phillips	Independent Member [Information Technology]	Member of the Board	10/11	Digital & Data
		Member of the Patient Experience, Quality and Safety	3/4	
		Chair of the Workforce and Culture Committee	3/4	
		Vice Chair of the Planning, Partnerships and Population Health Committee	2/3	
		Remuneration and Terms of Service Committee	7/8	
Jennifer Owen-Adams	Independent Member [Third Sector]	Member of the Board	7/11	
		Vice Chair of the Patient Experience, Quality and Safety Committee	4/4	
		Member of the Workforce and Culture Committee	4/4	

Patterson,Liz
04/07/2024 12:50:25

	(From 30 August 2022)	Member of the Planning, Partnerships and Population Health Committee	3/3	
Chris Walsh	Independent Member [Local Authority]	Member of the Board	6/11	
		Member of Workforce and Culture Committee	4/4	
		Member of Audit, Risk and Assurance Committee	3/4	
Rhobert Lewis	Independent Member [General]	Member of the Board	9/11	
		Vice Chair of the Charitable Funds Committee	5/5	
		Member of the Remuneration and Terms of Service (from 10 November 2023)	5/5	
		Chair of the Audit, Risk and Assurance Committee (from 24 October 2024 although covered from August 2023)	4/5	
		Chair of the Planning, Partnerships and Population Health Committee	2/3	
		Vice Chair of the Delivery and Performance Committee	6/6	
Tony Thomas	Independent Member [Finance] (To 31 May 2023)	Member of the Board	0/1	
		Vice Chair of the Audit, Risk and Assurance Committee	0/1	
		Vice Chair of the Delivery and Performance Committee	1/1	
Mark Taylor	Independent Member [Capital and Estates] (To 23 October 2023)	Member of the Board	2/3	
		Chair of the Audit, Risk and Assurance Committee	1/3	
		Member of the Remuneration and Terms of Service Committee	2/3	
		Member of the Patient Experience, Quality and Safety Committee	2/2	
		Chair of the Delivery and Performance Committee	2/4	
		Member of the Board	7/11	

Patterson,Liz
04/07/2024 12:50:25

Simon Wright	Independent Member [University]	Member of the Patient Experience, Quality and Safety Committee	4/4	
		Audit, Risk and Assurance Committee (attended to ensure a quorum)	1/	
Ronnie Alexander	Independent Member [General]	Member of the Board	8/11	
		Member of the Audit, Risk and Assurance Committee	1/5	
		Chair of the Delivery and Performance Committee	5/6	
		Member of Planning, Partnerships and Population Health Committee	2/3	
Cathie Poynton	Independent Member [Trade Union]	Member of the Board	9/11	
		Member of the Workforce and Culture Committee	4/4	
		Member of the Charitable Funds Committee	5/5	
		Member of the Delivery and Performance Committee	6/6	
Mick Giannasi	Independent Member	Member of the Board	1/1	
		Member of the Delivery and Performance Committee	1/1	
Hayley Thomas	Director of Strategy, Primary Care and Partnerships to 02.05.2023 Interim Chief Executive 03.05.2023 -to 25.02.3034 Chief Executive from 26.02.2024	Board	11/11	
Pete Hopgood	Director of Finance, IT, and Information Services	Board	11/11	
Kate Wright	Medical Director	Board	9/11	Caldicott
Claire Roche	Director of Nursing and Midwifery	Board	9/11	Children and Young People Putting Things Right

Patterson,Liz 04/07/2024 12:50:25

Claire Madsen	Director of Therapies and Health Sciences	Board	11/11	
Stephen Powell (from 17.07.2023)	Interim Director of Planning and Performance	▪ Board	7/8	
Mererid Bowley	Director of Public Health	▪ Board	11/11	Emergency Planning
Debra Wood-Lawson	Director of Workforce and Organisational Development	▪ Board	10/11	Raising Concerns Equality
Helen Bushell	Director of Corporate Governance / Board Secretary	▪ Board	10/11	Counter Fraud

Patterson,Liz
04/07/2024 12:50:25

Appendix 2: Table of Quoracy

Board/Committee	Dates:						Quorate
Board	24 May 2023	25 July 2023	27 September 2023	29 November 2023	31 January 2024	20 March 2024	Yes
Board In-Committee	18 May 2023	26 June 2023	11 August 2023	12 December 2023	11 January 2024		Yes
Audit, Risk and Assurance Committee	16 May 2023	21 July 2023	10 October 2023	16 January 2024	11 March 2024		Yes*
Charitable Funds	05 June 2023	18 September 2023	07 December 2023	04 March 2024			Yes
Charitable Funds In-Committee	17 January 2024						Yes
Delivery and Performance Committee	02 May 2023	27 June 2023	31 August 2023	17 October 2023	19 December 2023	29 February 2024	Yes

Patterson,Liz
04/07/2024 12:50:25

Patient Experience, Quality and Safety Committee	25 April 2023	04 July 2023	24 October 2024	23 January 2024					Yes
Planning, Partnerships and Population Health Committee	11 May 2023	16 November 2023	20 February 2024						Yes
Remuneration and Terms of Service	27 April 2023	26 June 2023	24 August 2023	13 November 2023	14 December 2023	11 January 2024	26 February 2024	18 March 2024	Yes
Workforce and Culture Committee	16 May 2023	11 July 2023	14 December 2023	05 March 2024					Yes
Joint Workforce and Culture Committee	24 October 2023								Yes

- Cathie Poynton attended Audit, Risk and Assurance Committee on 16 May 2023 and 21 July 2023 to ensure a quorum.
- Kirsty Williams attended Audit, Risk and Assurance Committee on 21 July 2023, 10 October 2023, 16 January 2024 and 11 March 2024 to ensure a quorum.
- Simon Wright attended Audit, Risk and Assurance Committee on 10 October 2023 to ensure a quorum.

Patterson,Liz
04/07/2024 12:50:25

Appendix 3a: Welsh Health Circulars 2023/2024 (April 23 – March 24)

Welsh Health Circular	Date/Year of Adoption	Action to Demonstrate Implementation/Response	Status
2023/012 2023/24 LHB, SHA & Trust Monthly Financial Monitoring Return Guidance 2023/24	April 2023	WHC actioned and implemented	Complete
2023/013 Health and Care Quality Standards 2023 (replacing Health and Care Standards 2015 - WHC 2015/015)	May 2023	WHC actioned and implemented	Complete
2023/017 NHS Wales Executive National Policy on Patient Safety Incident Reporting and Management	May 2023	WHC actioned and implemented	Complete
2023/028 Value Based Health Care Programme - Data Requirements	August 2023	WHC actioned and implemented	Complete
2023/011 NICE Guidance on Self-Harm: assessment, management and preventing recurrence	April 2023	WHC actioned and implemented	Complete
2023/015	May 2023	WHC actioned and implemented	Complete

Patterson,Liz
04/07/2024 12:50:25

COVID-19 Vaccination Observation Periods/Vaccination following recovery from COVID-19			
2023/019	June 2023	WHC actioned and implemented	Complete
GMC and NICE Guidance on information disclosure for the protection of patients and others.			
2023/025	July 2023	WHC actioned and implemented	Complete
Guideline for managing patients on the suspected cancer pathway			
2023/028	August 2023	WHC actioned and implemented	Complete
Value Based Health Care Programme - Data Requirements			
2023/032	N/A	WHC actioned and implemented	Complete
Amendments to Model Standing Orders and Model Standing Financial Instructions –NHS Wales			
2023/003	April 2023	Implementation not yet due as guideline due to be reviewed 1 May 2025.	Not Yet due
Guideline for the Investigation of Moderate or Severe early developmental impairment or intellectual disability (EDI/ID)			
2023/018	June 2023	WHC actioned and implemented	Complete

Patterson,Liz
04/07/2024 12:50:25

Introduction of HL7 FHIR as a foundational standard in all NHS Wales Bodies			
2023/023	June 2023	WHC actioned and implemented	Complete
The National Influenza Vaccination Programme 2023-24			
2023/022	June 2023	WHC actioned and implemented	Complete
Armed Forces Covenant – Healthcare Priority / Special Consideration for Veterans / Ex Armed Forces Personnel			
2023/024	June 2023	WHC actioned and implemented	Complete
Change of Vaccine and cohort expansion for Shingles Vaccination Programme			
2023/010	N/A	WHC actioned and implemented	Complete
Certification of Vision Impairment in Primary and Community Care			
2023/026	July 2023	WHC actioned and implemented	Complete
NHS Research and Development Framework			
2023/021	August 2023	Action in progress	In progress
Consent to Examination or Treatment - update			
2023/030	August 2023	Action in progress	In progress
New 2023 National Safety Standards for Invasive Procedures			

Peterson,Liz
09/07/2024 12:50:25

(NatSSIPS2) by the Centre for Perioperative Care (CPOC) and Patient Safety Notice PSN 034			
2023/029 Winter Respiratory Vaccination Programme: Autumn and Winter 2023 to 2024	August 2023	WHC actioned and implemented	Complete
2023/031 AMR & HCAI IMPROVEMENT GOALS FOR 2023-24	August 2023	Implementation not due until March 2024	Not Yet Due
2023/033 Vaccine Products to be used in the Autumn 2023 COVID-19 Vaccination programme	September 2023	WHC actioned and implemented	Complete
2023/036 Speaking up Safely Framework - NHS Wales	September 2023	WHC actioned and implemented	Complete

Patterson,Liz
04/07/2024 12:50:25

2023/034 NHS Welsh Sustainability Awards	September 2023	WHC actioned and implemented	Complete
2023/037 Patient Testing Framework for Autumn / Winter 23	September 2023	WHC actioned and implemented	Complete
2023/035 UPDATE OF GUIDANCE ON CLEARANCE AND MANAGEMENT OF HEALTHCARE WORKERS LIVING WITH A BLOODBORNE VIRUS (BBV) AND A REMINDER OF HEALTH CLEARANCE FOR TUBERCULOSIS.	October 2023	WHC actioned and implemented	Complete
2023/040 The NHS Wales: Newborn and Infant Physical Examination Cymru (NIPEC)	November 2023	10/11/23 shared with GP practices. Currently waiting for further guidance on go live date of the NIPEC new examination process. To support the changes, training being offered to practices in Spring 2024	In progress
2023/039 Independent Authorisation of Blood Component Transfusion (IABT)	November 2023	Action in progress	In progress

Patterson,Liz
04/07/2024 12:50:25

2023/038 Healthy Start eLearning course	November 2023	WHC actioned and implemented	Complete
2023/044 Influenza (flu) Vaccination Programme deployment 'mop up' 2023- 2024	December 2023	WHC actioned and implemented	Complete
2023/046 All-Wales Control Framework for Flexible Workforce Capacity	December 2023	WHC actioned and implemented	Complete
2023/043 Vaccination of Healthcare Staff to Protect Against Measles	December 2023	WHC actioned and implemented	Complete
2023/047 Influenza Vaccines and Eligible Cohorts for the 2024/25 season.	December 2023	WHC actioned and implemented	Complete
2024/001 Changes to the way individuals who are at highest risk from Covid-19 access lateral flow tests and Covid-19 treatments.	January 2024	WHC actioned and implemented	Complete

Patterson,Liz
04/07/2024 12:50:25

Appendix 3b: Ministerial Directions 2023-24

Ministerial Directions (MDs)	Date/Year of Adoption	Action to demonstrate implementation/response	Status
WG23-40MD3 Ministerial Direction 3 Financial Entitlements Amendments	August 2023	Completed as per the date of issue	Complete
WG23-14 MD2 Ministerial Direction 2 Financial Entitlements Amendments	March 2023	Completed as per the date of issue	Complete
23-26 MD2 Primary Medical Services (Influenza and Pneumococcal Immunisation Scheme) (Directed Enhanced Service) Wales) (No. 2) (Amendment) Directions 2023.	July 2023	Completed as per the date of issue	Complete
23-27 MD1 The Nursery Milk Scheme (Wales) (Amendment) Directions 2023	July 2023	Completed as per the date of issue	Complete
23-42 MD1 The Primary Care (Contracted Services: Immunisations) (Amendment) Directions 2023	August 2023	Completed as per the date of issue	Complete
WG23-47 The National Health Service (Wales Eye Care Services) (Wales) Directions 2023.	October 2023	Completed as per the date of issue	Complete

Patterson,Liz
04/07/2024 12:50:25

WG24-01 Wales Eye Care Services (Administrative List) (Wales) Directions 2024	January 2024	February 2024 - PTHB is working with NWSSP who will produce the administrative list. This is progressing nationally and will be established for all Health Boards simultaneously.	In progress
WG24-02 The National Health Service (Wales Eye Care Services) (Wales) Directions 2024	January 2024	February 2024 - enhanced optometry services (WGOS3 and WGOS5 IPOS Urgent) have been established, arranging and accredited practitioner lists are held by NWSSP. WGOS4 is yet to be established nationally and will require the same process once launched.	In progress
WG24-04 THE NATIONAL HEALTH SERVICE (WALES) ACT 2006 Directions to Local Health Boards as to the Statement of Financial Entitlements (Amendment) Directions 2024	February 2024	Completed as per the date of issue	Complete
WG24-06 NATIONAL HEALTH SERVICE, WALES The National Health Service Joint	February 2024	Completed as per the date of issue	Complete

Paterson,Liz
09/07/2024 12:50:25

Commissioning Committee (Wales) Directions 2024			

There was one Ministerial Direction issued in December 2019, to address the operational challenges arising as a consequence of pension tax arrangements. Further detail in this regard is included in provisions within the 2023/24 Financial Statements (Note 20).

Patterson,Liz
04/07/2024 12:50:25

PART B: REMUNERATION AND STAFF REPORT

This report contains information about the remuneration of senior management, fair pay ratios, sickness absence rates etc and has been compiled by the Directorate of Finance, Information & IT and the Workforce and Organisational Development Directorate

Patterson,Liz
04/07/2024 12:50:25

Background

The remuneration and staff report sets out the organisation's remuneration policy for Executive Directors and senior managers, reports on how that policy has been implemented and sets out the amounts awarded to Executive Directors and senior managers and where relevant the link between performance and remuneration. The Treasury's Government Financial Reporting Manual (FReM) requires that a Remuneration Report shall be prepared under the headings in SI2008 No 410 to the extent that they are relevant. The definition of "Senior Managers" for these purposes is:

"those persons in senior positions having authority or responsibility for directing or controlling the major activities of the NHS body. This means those who influence the decisions of the entity as a whole rather than the decisions of individual Executive Directorates or departments."

This section of the Accountability Report meets these requirements.

The Remuneration and Terms of Service Committee

Remuneration and terms of service for Executive Directors and the Chief Executive are agreed and kept under review by the Remuneration and Terms of Service Committee. The Committee also seeks assurance in relation the annual performance of the Chief Executive and individual Executive Directors (the latter with the advice of the Chief Executive).

In 2023/2024, the Remuneration and Terms of Services Committee was chaired by the Health Board's Chair, Carl Cooper, and the membership included the following Independent Members:

- Kirsty Williams, Vice Chair of the Board
- Tony Thomas, Independent Member (Finance) to 31/05/2023
- Mark Taylor, Independent Member (Capital and Estates) to 23/10/2023
- Ian Phillips, Independent Member (ICT)
- Rhobert Lewis, Independent Member (General) from 10/11/2023

Meetings are minuted and decisions fully recorded.

The meeting is attended by the Chief Executive, Director of Workforce and Organisational Development and Director of Corporate Governance / Board Secretary with appropriate corporate governance support.

Independent Members' Remuneration

Remuneration for Independent Members is decided by the Welsh Government, which also determines their tenure of appointment.

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04/07/2024 12:59:23

Executive Directors' and Independent Members' Remuneration

Details of Directors' and Independent Members' remuneration for the 2023- 24 financial year, together with comparators are given in Tables below. The norm

is for Executive Directors and Senior Managers salaries to be uplifted in accordance with the Welsh Government identified normal pay inflation percentage. In 2023-24, Executive Directors received a pay inflation uplift, in-line with Welsh Government's Framework.

The Committee also reviews objectives set for Executive Directors and assesses performance against those objectives when considering recommendations in respect of annual pay uplifts. It should be noted that Executive Directors are not on any form of performance related pay. All contracts are permanent with a three-month notice period. Conditions were set by Welsh Government as part of the NHS Reform Programme of 2009. However, for part of the year there were interim Directors in post; an Interim Chief Executive, Interim Deputy Chief Executive (including Primary Care), Interim Director of Workforce and OD, Interim Director of Planning Performance and Commissioning and an Interim Director of Operations, Community Care and Mental Health.

Patterson,Liz
04/07/2024 12:50:25

Table 1: Salary and Pension Disclosure Table: Salaries and Allowances, Single Total Figure of Remuneration

Name and Title	2023-24						2022-23					
	Salary (bands of £5,000) £000	Bonus Payments (bands of £5,000) £000	Taxable Benefits ***** (to nearest £100) £00	Pension Benefits (to nearest £1000) £000	Single Total Remuneration (bands of £5,000) £000	Other Remuneration (bands of £5,000) £000	Salary (bands of £5,000) £000	Bonus Payments (bands of £5,000) £000	Taxable Benefits ***** (to nearest £100) £00	Pension Benefits (to nearest £1000) £000	Single Total Remuneration (bands of £5,000) £000	Other Remuneration (bands of £5,000) £000
Executive Directors												
Carol Shillabeer – Chief Executive (until 02.05.2023) **	10-15	0	0	7	20-25	0	175-180	0	0	29	205-210	0
Hayley Thomas - Director of Primary Care, Community and Mental Health (from 1st April 2022), Director of Strategy, Primary Care and Partnerships and Deputy Chief Executive (until 01.05.2023), Interim Chief Executive including Capital Estates and Partnerships (From 02.05.2023 to 25.02.2024), Chief Executive (From 26.02.2024) ****	175-180	0	0	1 51	325-330	0	125-130	0	0	26	155-160	0
Stephen Powell - Interim Director of Planning and Performance (from 01.04.2022 – 31.03.2023), Director of Performance and Commissioning (01.04.2023 – 16.07.2023) and Interim	120-125	0	0	0	120-125	0	115-120	0	0	206	325-330	0

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Director of Planning, Performance and Commissioning (from 17.07.2023) ****												
Pete Hopgood - Director of Finance, Information and IT Services, Interim Director of Primary Care and Interim Deputy Chief Executive (from 02.05.2023) *, **** and ******	135-140	0	57	0	140-145	0	120-125	0	6	46	120-125	0
Julie Rowles - Director of Workforce and OD (To 03.02.2023) and (Support Services until 01.12.2021)	0	0	0	0	0	0	130-135	0	0	45	175-180	0
Debra Wood Lawson - Interim Director of Workforce and OD (from 03.10.2022 to 30.04.2023) and Director of Workforce and OD (from 01.05.2023) *	120-125	0	14	30	155-160	0	70-75	0	0	7	75-80	0
Kate Wright - Medical Director ****	150-155	0	0	0	150-155	0	140-145	0	0	8	145-150	0
Claire Madsen - Director of Therapies and Health Science (to 01.05.2023), Director of Therapies and Health Sciences including Planning, Health and Safety and Support Services (from 02.05.2023 to 16.07.2023) and Director of Therapies and Health Sciences including Health and Safety and Support Services (from 17.07.2023) ****	120-125	0	0	16	135-140	0	105-110	0	0	33	140-145	0
Mererid Bowley - Director of Public Health (from 27.06.2022)	125-130	0	0	0	125-130	0	90-95	0	0	46	135-140	0
Claire Roche - Director of Nursing and Midwifery *, **** and ******	125-130	0	16	0	125-130	0	115-120	0	4	34	150-155	0

Jamie Marchant - Director of Primary, Community Care and Mental Health Services (To 01.12.2021) - Director of Environment (From 01.12.2021 to 31.03.2023) * and ******	0	0	0	0	0	0	110-115	0	10	0	110-115	0
James Quance - Board Secretary (From 04.01.2022 to 31.12.2022) *	0	0	0	0	0	0	70-75	0	0	18	85-90	0
Helen Bushell - Director of Corporate Governance and Board Secretary (from 09.01.2023)	110-115	0	0	27	135-140	0	20-25	0	0	5	25-30	0
Joy Garfitt - Interim Director of Operations, Community Care and Mental Health (from 05.04.2023) * and ***	120-125	0	11	29	150-155	0	0	0	0	0	0	0
David Farnsworth - Interim Director of Operations, Community Care and Mental Health (from 26.01.2024) ** and ***	20-25	0	0	0	20-25	0	0	0	0	0	0	0
Associate Members												
Nina Davies – Interim Director of Social Services and Housing, Powys County Council (from 01.01.2023)	0	0	0	0	0	0	0	0	0	0	0	0
Chair of Healthcare Professional Forum (TBC)	0	0	0	0	0	0	0	0	0	0	0	0
Chair of Stakeholder Reference Group (TBC)	0	0	0	0	0	0	0	0	0	0	0	0
Non-Officer Members												
Professor Vivienne Harpwood – Chair (to 16.10.2022)	0	0	0	0	0	0	20-25	0	0	0	20-25	0
Carl Cooper Chair (from 17.10.2022)	40-45	0	3	0	45-50	0	20-25	0	0	0	20-25	0
Kirsty Williams – Vice Chair (from 10.01.2022)	30-35	0	1	0	30-35	0	35-40	0	0	0	35-40	0

Page 59 of 92 - 01/07/2024 11:59:25

Anthony Thomas – Independent Member (Finance – to 31.05.2023)	0-5	0	0	0	0-5	0	5-10	0	0	0	5-10	0
Matthew Dorrance – Independent Member (Local Authority to 30.06.2022)	0	0	0	0	0	0	0-5	0	0	0	0-5	0
Frances Gerrard – Independent Member (University held post relating to health to 30.06.2022)	0	0	0	0	0	0	0-5	0	0	0	5-10	0
Ian Phillips – Independent Member (ICT)	5-10	0	0	0	5-10	0	5-10	0	0	0	5-10	0
Cathie Poynton – Independent Member (Trade Union)	0	0	0	0	0	0	0	0	0	0	0	0
Mark Taylor – Independent Member (Capital and Estates – to 23.10.2023)	5-10	0	0	0	5-10	0	5-10	0	0	0	5-10	0
Rhobert Lewis – Independent Member (General)	5-10	0	0	0	5-10	0	5-10	0	0	0	10-15	0
Ronnie Alexander – Independent Member (General)	5-10	0	0	0	5-10	0	5-10	0	0	0	5-10	0
Chris Walsh – Independent Member (Local Authority – from 01.11.2022)	5-10	0	0	0	5-10	0	0-5	0	0	0	0-5	0
Jennifer Owen Adams – Independent Member (Third Sector – from 30.08.2022)	5-10	0	0	0	5-10	0	5-10	0	0	0	5-10	0
Simon Wright – Independent Member (University held post relating to health – from 08.08.2022)	5-10	0	0	0	5-10	0	5-10	0	0	0	5-10	0
Michael Giannasi – Independent Member (Capital and Estates – from 26.02.2024)	0	0	0	0	0	0	0	0	0	0	0	0

Published: 01/04 12:50:25

* Please note that the salary for Jamie Marchant in 2022-23 includes £9,000 sacrificed in relation to a leased car, the salary for James Quance in 2022-23 includes £4,000 in relation to a leased car, the salary for Pete Hopgood includes £10,000 in relation to a leased car (in 2022/23 the figure was £7,000), the salary for Claire Roche includes £8,000 in relation to a leased car (in 2022/23 the figure was £1,000), the salary for Debra Wood Lawson includes £7,000 in relation to a leased car, the salary for Joy Garfitt includes £8,000 sacrificed in relation to a leased car.

** Please note that the full year equivalent salary banding, in bands of £5,000, for starters and leavers during 2023/24 was as follows; Carol Shillabeer £175,000 - £180,000 and David Farnsworth £125,000 - £130,000.

*** David Farnsworth was appointed on an interim basis to cover for Joy Garfitt during a period of absence from work.

***** This includes both benefits in kind and other taxable benefits on items such as mileage claims where payments have been made above the agreed HMRC rate of £0.45 pence per mile.

****** The value of the taxable benefits declared for 2022/23 have been re-stated following a change in calculation methodology

The value of pension benefits is calculated as follows: (real increase in pension* x20) + (real increase in any lump sum*) – (contributions made by member) *excluding increases due to inflation or any increase or decrease due to a transfer of pension rights

The remuneration report now contains a Single Total Figure of remuneration, this is a different way of presenting the remuneration for each individual for the year. The table used is similar to that used previously, and the salary and benefits in kind elements are unchanged. The amount of pension benefits for the year which contributes to the single total figure is calculated using a similar method to that used to derive pension values for tax purposes and is based on information received from NHS BSA Pensions Agency.

The Single Total Figure of remuneration is not an amount which has been paid to an individual by the THB during the year, it is a calculation which uses information from the pension benefit table. These figures can be influenced by many factors e.g. changes in a person's salary, whether or not they choose to make additional contributions to the pension scheme from their pay and other valuation factors affecting the pension scheme as a whole.

Remuneration Relationship

Patterson, Liz
04/07/2024 14:50:05

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director /employee in their organisation and the 25th percentile, median and 75th percentile remuneration of the organisation's

workforce. The 2023-24 financial year is the third-year disclosures in respect of the 25th percentile pay ratio and 75th percentile pay ratio are required.

Patterson,Liz
04/07/2024 12:50:25

		2023-24	2023-24	2023-24		2022-23	2022-23	2022-23
		£000	£000	£000		£000	£000	£000
Total pay and benefits		**Chief Executive**	**Employee**	**Ratio**		**Chief Executive**	**Employee**	**Ratio**
	25th percentile pay ratio	177	28	**6.3:1**		177	25	**7.1:1**
	Median Pay	177	36	**4.9:1**		177	33	**5.4:1**
	75th percentile pay ratio	177	48	**3.7:1**		177	43	**4.1:1**
Salary component of total pay and benefits	25th percentile pay ratio	177	28			177	25	
	Median Pay	177	36			177	33	
	75th percentile pay ratio	177	48			177	43	
		Highest Paid Director	**Employee**	**Ratio**		**Highest Paid Director**	**Employee**	**Ratio**
Total pay and benefits	25th percentile pay ratio	177	28	**6.3:1**		177	25	**7.1:1**
	Median Pay	177	36	**4.9:1**		177	33	**5.4:1**
	75th percentile pay ratio	177	48	**3.7:1**		177	43	**4.1:1**
Salary component of total pay and benefits	25th percentile pay ratio	177	28			177	25	
	Median Pay	177	36			177	33	
	75th percentile pay ratio	177	48			177	43	

Patterson,Liz
04/07/2024 12:50:25

In 2023-24 2, (2022-23, 2) employees received remuneration in excess of the highest-paid director.

Remuneration for all staff ranged from £22,720 to £216,219 (2022-23, £20,758 to £217,294).

The all staff range includes directors (including the highest paid director) and excludes pension benefits of all employees

Percentage Changes

		2022-23 to 2023-24 %	2021-22 to 2022-23 %
% Change from previous financial year in respect of Chief Executive			
	Salary and allowance	(2)	2
	Performance pay and bonuses	0	0
% Change from previous financial year in respect of highest paid director			
	Salary and allowance	(2)	2
	Performance pay and bonuses	0	0
Average % Change from previous financial year in respect of employees takes as a whole			
	Salary and allowance	9	5
	Performance pay and bonuses	0	0

Patterson,Liz
04/07/2024 12:50:25

Table 2: Salary and Pension Disclosure table: Pension Benefits

Name and title	Real increase in pension at pension age (bands of £2,500) £000	Real increase in pension lump sum at pension age (bands of £2,500) £000	Total accrued pension at pension age at 31 Mar 2024 (bands of £5,000) £000	Lump sum at pension age related to accrued pension at 31 Mar 2024 (bands of £5,000) £000	Cash Equivalent transfer value at 31 Mar 2024 £000	Cash Equivalent transfer value at 31 Mar 2023 £000	Real increase in Cash Equivalent transfer value £000	Employer's contribution to stakeholder pension £000
Carol Shillabeer **	0.0 – 2.5	2.5 – 5.0	80 - 85	215 - 220	1,868	1,353	32	0
Hayley Thomas **	5.0 – 7.5	60.0 – 62.5	50 - 55	140 - 145	1,170	718	356	0
Stephen Powell **	0.0	27.5 - 30	55 – 60	155 – 160	1,323	1,005	200	0
Pete Hopgood **	0.0	25.0 – 27.5	45 – 50	125 – 130	1,088	838	149	0
Debra Wood-Lawson	0.0 – 2.5	0.0	15 – 20	0	296	208	50	0
Kate Wright **	0.0	32.5 – 35.0	35 – 40	90 – 95	841	665	88	0
Claire Madsen	0.0 – 2.5	0.0	40 - 45	115 – 120	1,079	871	104	0
Mererid Bowley **	0.0	22.5 – 25.0	35 – 40	105 – 110	920	763	63	0
Claire Roche **	0.0	0.0	45 - 50	125 – 130	1,111	974	23	0
Helen Bushell	0.0 – 2.5	0.0	5 - 10	0	121	70	28	0
Joy Garfitt	0.0 – 2.5	0.0	10 - 15	0	206	155	19	0
David Farnsworth *	0.0	0.0	0	0	0	0	0	0

Patterson,Liz
04/07/2024 12:50:25

* David Farnsworth has opted out of the NHS Pension scheme.
** These officers are affected by the Public Service Pensions Remedy and their membership between 1st April 2015 and 31st March 2022 was moved back into the 1995/2008 Scheme on 1st October 2023. Negative values are not disclosed in this table but are substituted with a zero.

1995/2008 Scheme on 1 October 2023. Negative values are not disclosed in this table but are substituted with a zero.

The above calculations are provided by the NHS Pensions Agency and are based on the standard pensionable age for the relevant pension scheme. The calculations are based upon the annual salary before the pay award for 2023/24 was granted in February 2024.

As Non officer members do not receive pensionable remuneration, there will be no entries in respect of pensions for Non-Executive members.

Cash Equivalent Transfer Values (CETV)

A Cash Equivalent Transfer Value (CETV is the actuarially assessed capital value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme, or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which the disclosure applies. The CETV figures and the other pension details, include the value of any pension benefits in another scheme or arrangement which the individual has transferred to the NHS pension scheme. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries.

Real Increase in CETV

Real Increase in CETV – This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Patterson,Liz
04/07/2024 12:50:25

Staff Numbers

Number of Employed Staff

As at 31 March 2024, the total number staff employed by the Health Board stood at 2,202.80 Whole Time Equivalents (WTE), which includes 20.00 WTE Health Care Support Workers (HCSW) – Aspiring Nurses. The table below provides the average WTE of staff employed by the Health Board in 2022/2023 and 2023/2024 broken down by staffing group. This excludes hosted services such as the Boards of Community Health Councils and Health and Care Research Wales.

Staff Group	2022/23	2023/24
Add Prof Scientific and Technic	77.71	81.69
Additional Clinical Services	391.72	405.16
Administrative and Clerical	526.46	552.55
Allied Health Professionals	134.86	144.17
Estates and Ancillary	173.18	165.17
Healthcare Scientists	5.86	8.05
Medical and Dental	29.61	33.71
Nursing and Midwifery Registered	551.72	556.36
Grand Total	**1891.12**	**1946.85**

Overall, on average, the Health Board has seen an increase of **55.73 WTE** in the number of staff employed in 2023/2024 when compared to 2022/2023. Despite this success, recruiting to a number of clinical roles, in particular Nursing and Medical roles, continues to be challenging. There is an increase overall of 4.64 WTE in the number of Registered Nurse staff employed by the Health Board. Registered Nurse vacancy levels within the wards has increased, with an overall vacancy deficit (excluding absence) of **33%** at March 2023, increasing to 38**%** as at March 2024. The Health Board has also continued to develop the Aspiring Nurse programme, to grow our own internal pipeline to address the deficits.

Staffing Composition

As of 31 March 2024, the Health Board employed 2,439 substantive employees (excluding bank workers) which equated to 2,202.80 WTE. The number (headcount) of female and male employees of the Health Board are as follows:

	Female	Male
Headcount	**2072**	**367**
Percentage	**85%**	**15%**

Patterson,Liz
04/07/2024 12:01:25

Of this staffing composition, at 31 March 2024, the Executive Team consisted of ten voting members of the Board (inclusive of the Chief Executive Officer). There was one additional Director and the Board Secretary (both non-voting members)

who are members of the Executive Team and are included in the staffing composition below:

	Female	Male
Headcount	**8**	**4**
Percentage	**67%**	**33%**

Sickness Absence Data

Information on sickness absence for 2022/2023 and 2023/2024 is provided within the table below:

Staff Group	2022/23	2023/24
WTE Days Lost Long Term	28,241.41	27,787.01
WTE Days Lost Short Term	12,462.73	9,800.33
Total WTE Days Lost	**40,704.14**	**37,587.34**
Total Staff Years (Avg WTE Staff Absent)	111.52	102.98
Average Working Days Lost	18.31	15.41
Total Staff Employed in Period (Headcount)	2,223	2,439
Total Staff Employed in Period with no Absence Headount	1,030	1,090
Percentage of Staff with No Sick Leave	**46%**	**45%**

The Health Board's overall rolling sickness absence rate for 2023/2024 is 5.27%, compared to 5.82% in 2022/2023.

Staff Policies

Powys Teaching Health Board has a policy framework in place which covers policies and procedures that apply to employees and workers engaged with the Health Board. All workforce related policies are actively monitored, developed, and agreed in partnership with our Trade Union colleagues. The Equality Impact Assessment policy is applied throughout the financial year for the development of policies and procedures.

- for giving full and fair consideration to applications for employment made by disabled persons, having regard to their particular aptitudes and abilities;
- for continuing the employment of and for arranging appropriate training for employees, who have become disabled persons during the period when they were employed by the company;
- otherwise for the training, career development and promotion of disabled persons employed by the Health Board

All staff policies include a requirement to undertake an analysis of the impact of the policy in respect of equality. In conjunction with this approach, the *All Wales Managing Attendance at Work Policy* and *Recruitment and Selection Policy* were utilised to ensure fair consideration was given to applications for employment made by a disabled person and for supporting their continued employment.

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04/07/2024 12:59:53

Other Employee Matters

HEALTH AND SAFETY GROUP

The Health and Safety Group is responsible for supporting the management of health and safety across the organisation. In 2023/24 the work plan focused on five themes which were used to develop the first annual report for the organisation.

The Key Themes:

1. Assurance and Reporting Arrangements
2. Achieving Health and Safety excellence in reporting incidents and learning:
3. Developing a Health and Safety Culture by Training and Development
4. Achieving Excellence in Training Compliance
5. Strengthen Inspection.

Two policies have been reviewed, updated, and approved by the Health and Safety Group in the past year. These have been communicated through Powys Announcements and are "live" on the intranet. These policies are:

- Personal Protective Equipment
- Hand Arm Vibration

A fundamental role of the Health and Safety Group (HSG) is to monitor the review and learning from accidents and incidents. A summary report is provided at each meeting with details of incidents at departmental level. During 2023/2024 the format has developed to make use of outputs from the 'Once For Wales' Datix system.

Discussion at HSG focuses on ensuring robust review at departmental level of the incidents ensuring appropriate closure and learning. Review of data output from Datix is also assisting in improving the quality of the data input. As the membership of the Group has matured, "near misses" are also being reported which further strengthens the Health and Safety culture of the organisation.

Internal Audit completed a review of the work of the Health and Safety Group and associated subgroups and policy framework resulting in a rating of 'Reasonable Assurance.'

Whilst there has been no enforcement activity from the Health and Safety Executive in 2023/24, work has been ongoing to ensure continuous improvement for areas of previous enforcement such as Hand Arm Vibration and Water Safety.

There has been an improvement in reporting rates for areas associated with violence and aggression and an overall improvement in the confidence in using the incident reporting system. However, there has been an increase in physical assaults to staff which remains a concern to the Health and Safety team and the Service Directorates. A dedicated improvement and support plan is in place and progress is reported via HSG.

Page 156
04/07/2024 12:50:25

Training and education are essential to allow staff to be aware and manage health and safety issues.

A new partnership arrangement with Aneurin Bevan Health Board has been established to increase the training opportunities for prevention management of violence and aggression.

Welsh Ambulance Service Trust delivered a number of IOSH Leading Safely training sessions to Board (both Independent Members and Executive Directors) and Senior Managers to strengthen the leadership and oversight for Health and Safety.

IOSH Working Safely was delivered as part of the managers development programme and a partnership has been established with Neath Port Talbot Colleges to deliver training for the IOSH Managing Safety courses to Team and Service Managers.

Looking ahead, the Health and Safety Group Workplan for 2024/25 will continue with the five themes and will build on a continuous improvement cycle reporting back to the Health and Safety Group and the Executive Committee.

Expenditure on Consultancy

As disclosed in note 3.3 (page 30) of its financial statements, the Health Board spent £0.902M on consultancy services during 2023/24 compared to £0.557M in 2022-23.

Off Payroll Engagement

For all off-payroll engagements as of 31 March 2024, for more than **£245** per day:

No. of existing engagements as of 31 March 2024	16
Of which, the number that have existed:	0
for less than one year at time of reporting.	<5
for between one and two years at time of reporting.	0
for between two and three years at time of reporting.	<5
for between three and four years at time of reporting.	<5
for four or more years at time of reporting.	8

	Number
Number. of new engagements, between 1 April 2023 and 31 March 2024	<5
Of which...	
No. assessed as caught by IR 35	0
No. assessed as not caught by IR 35	<5
No. engaged directly (via PSC contracted to department) and on the departmental payroll.	0
No. of engagements reassessed for consistency / assura purposes during the year	0

Patterson, Lyn
04/07/2024 12:55:25

No. of engagements that saw a change to IR35 status following consistency review	0

Number of off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, during the financial year.	0
Number of individuals that have been deemed "board members, and/or, senior officials with significant financial responsibility", during the financial year. This figure should include both off-payroll and on-payroll engagements.	0

Numbers that are between 1 and 4 are referred to as less than 5 (<5) to protect the potential identification of individuals.

There have been no-off payroll engagements of board members and/or senior officials with significant financial responsibility between 1 April 2023 and 31 March 2024.

Exit Packages and Severance Payments

This disclosure reports the number and value of exit packages taken by staff leaving in the year. This disclosure is required to strengthen accountability in the light of public and Parliamentary concern about the incidence and cost of these payments.

Exit packages cost band (including any special payment element)				
Exit package band	Number of compulsory redundancies (Whole numbers only)	Number of other departures (Whole numbers only)	Total number of exit packages (Whole numbers only)	Number of departures where special payments have been made (Whole numbers only)
less than £10,000		1	1	
£10,000 to £25,000	1		1	
£25,000 to £50,000				
£50,000 to £100,000				
£100,000 to £150,000	0	0	0	0
£150,000 to £200,000	0	0	0	0
more than £200,000	0	0	0	0
Total	1	1	2	0

Page 158
04/07/2024 12:50:25

Redundancy and other departure costs if paid would have been paid in accordance with the provisions of the NHS Agenda for Change Terms and Conditions and NHS Voluntary Early Release Scheme (VERS). Exit costs in this note are accounted for in full in the year of departure on a cash basis in this note as specified in EPN 380 Annex 13C.

Should the Health Board have agreed early retirements, the additional costs would have been met by the Health Board and not by the NHS pension scheme. Ill-health retirement costs are met by the NHS pension's scheme and are not included in the table.

Patterson,Liz
04/07/2024 12:50:25

PART C: SENEDD CYMRU/WELSH PARLIAMENTARY ACCOUNTABILITY AND AUDIT REPORT

This report contains a range of disclosures on the regularity of expenditure, fees and charges, compliance with the cost allocation and charging requirements set out in HM Treasury guidance, material remote contingent liabilities, long-term expenditure trends, and the audit certificate and report.

Patterson,Liz
04/07/2024 12:50:25

Regularity of Expenditure

Regularity is the requirement for all items of expenditure and receipts to be dealt with in accordance with the legislation authorising them, any applicable delegated authority, and the rules of Government Accounting. The Health Board ensures that the funding provided by Welsh Ministers has been expended for the purposes intended by Welsh Ministers and that the resources authorised by Welsh Ministers to be used have been used for the purposes for which the use was authorised.

The Health Board's Chief Executive is the Accountable Officer and ensures that the financial statements are prepared in accordance with legislative requirements and the Treasury's Financial Reporting Manual. In preparing the financial statements, the Chief Executive is required to:

- observe the accounts directions issued by Welsh Ministers, including the relevant accounting and disclosure requirements and apply appropriate accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards have been followed and disclosed and explain any material departures from them; and
- prepare them on a going concern basis on the presumption that the services of the Health Board will continue in operation

Fees and Charges

Where the Health Board undertakes activities that are not funded directly by the Welsh Government the Health Board receives income to cover its costs which will offset expenditure reported under programme areas. Miscellaneous Income can be seen in Note 4 of the Annual Accounts. When charging for this activity the Health Board has complied with the cost allocation and charging requirements set out in HM Treasury guidance.

Compliance with Cost Allocation and Charging Requirements

Where the Health Board undertakes activities that are not funded directly by the Welsh Government the Health Board receives income to cover its costs which will offset expenditure reported under programme areas. Miscellaneous Income can be seen in Note 4 of the Annual Accounts (page 31). When charging for this activity the Health Board has complied with the cost allocation and charging requirements set out in HM Treasury guidance.

Remote Contingent Liabilities

Remote contingent liabilities are made for three categories, comprising indemnities, letters of comfort and guarantees. The value of remote contingent liabilities for 2023/2024 is £0.361m (2022-23 £0.00m) and is disclosed in note 21.2 of the Health Board's Annual Accounts.

Page 31 of 31
04/07/2024 10:30:25

POWYS TEACHING HEALTH BOARD

FOREWORD

These accounts have been prepared by the Local Health Board under schedule 9 section 178 Para 3(1) of the National Health Service (Wales) Act 2006 (c.42) in the form in which the Welsh Ministers have, with the approval of the Treasury, directed.

Statutory background

These accounts have been prepared by the Local Health Board under schedule 9 section 178 Para 3(1) of the National Health Service (Wales) Act 2006 (c.42) in the form in which the Welsh Ministers have, with the approval of the Treasury, directed.

Powys Teaching Local Health Board was established under the Local Health Boards (Establishment) (Wales) Order 2003 (S.I. 2003/148 (W.18))

As a statutory body governed by Acts of Parliament the LHB is responsible for :
- agreeing the action which is necessary to improve the health and health care of the population of Powys;
- supporting and financing General Practitioner-led purchasing of the services needed to meet agreed priorities, including charter standards and guarantees;
- supporting and funding the contractor professions;
- the commissioning of health promotion, emergency planning and other regulatory tasks;
- the stewardship of resources including the financial management and monitoring of performance in critical areas;
- eliciting and responding to the views of local people and organisations and changing and developing services at a pace and in ways that they will accept;
- providing Hospital and Community Healthcare Services to the residents of Powys.

Up until 31st March 2023, Powys LHB hosted the Community Health Councils in Wales which transferred to a new statutory body Llais on 1st April 2023. In addition, it is also responsible for hosting specific functions in respect of the accounts of the former Health Authorities mostly significantly in respect of clinical negligence. The LHB also hosts the functions of Health and Care Research Wales (HCRW).

Performance Management and Financial Results

Welsh Health Circular WHC/2016/054 replaces WHC/2015/014 'Statutory and Administrative Financial Duties of NHS Trusts and Local Health Boards' and further clarifies the statutory financial duties of NHS Wales bodies and is effective for 2022-23. The annual financial duty has been revoked and the statutory breakeven duty has reverted to a three year duty, with the first assessment of this duty in 2016-17.

Local Health Boards in Wales must comply fully with the Treasury's Financial Reporting Manual to the extent that it is applicable to them. As a result, the Primary Statement of in-year income and expenditure is the Statement of Comprehensive Net Expenditure, which shows the net operating cost incurred by the LHB which is funded by the Welsh Government. This funding is allocated on receipt directly to the General Fund in the Statement of Financial Position.

Under the National Health Services Finance (Wales) Act 2014, the annual requirement to achieve balance against Resource Limits has been replaced with a duty to ensure, in a rolling 3 year period, that its aggregate expenditure does not exceed its aggregate approved limits.
The Act came into effect from 1 April 2014 and under the Act the first assessment of the 3 year rolling financial duty took place at the end of 2016-17.

Patterson,Liz
04/07/2024 12:50:25

Statement of Comprehensive Net Expenditure for the year ended 31 March 2024

	Note	2023-24 £000	2022-23 £000
Expenditure on Primary Healthcare Services	3.1	**78,993**	74,960
Expenditure on healthcare from other providers	3.2	**219,145**	201,541
Expenditure on Hospital and Community Health Services	3.3	**147,888**	135,289
		446,026	411,790
Less: Miscellaneous Income	4	**(16,222)**	(16,094)
LHB net operating costs before interest and other gains and losses		**429,804**	395,696
Investment Revenue	5	**0**	0
Other (Gains) / Losses	6	**(2)**	0
Finance costs	7	**21**	1
Net operating costs for the financial year		**429,823**	**395,697**

See note 2 on page 27 for details of performance against Revenue and Capital allocations.

The notes on pages 8 to 74 form part of these accounts.

Patterson,Liz
04/07/2024 12:50:25

Other Comprehensive Net Expenditure

	2023-24 £000	2022-23 £000
Net (gain) / loss on revaluation of property, plant and equipment	(2,996)	(2,260)
Net (gain)/loss on revaluation of right of use assets	0	0
Net (gain) / loss on revaluation of intangibles	0	0
(Gain) / loss on other reserves	0	0
Net (gain)/ loss on revaluation of PPE & Intangible assets held for sale	0	0
Net (gain)/loss on revaluation of financial assets held for sale	0	0
Impairment and reversals	0	0
Transfers between reserves	0	0
Transfers to / (from) other bodies within the Resource Accounting Boundary	0	0
Reclassification adjustment on disposal of available for sale financial assets	0	0
Other comprehensive net expenditure for the year	(2,996)	(2,260)
Total comprehensive net expenditure for the year	**426,827**	393,437

The notes on pages 8 to 74 form part of these accounts.

Patterson,Liz
04/07/2024 12:50:25

Statement of Financial Position as at 31 March 2024

	Notes	31 March 2024 £000	31 March 2023 £000
Non-current assets			
Property, plant and equipment	11	**100,138**	103,185
Right of Use Assets	11.3	**1,063**	1,670
Intangible assets	12	**0**	0
Trade and other receivables	15	**32**	20
Other financial assets	16	**0**	0
Total non-current assets		**101,233**	104,875
Current assets			
Inventories	14	**211**	147
Trade and other receivables	15	**10,317**	18,134
Other financial assets	16	**0**	0
Cash and cash equivalents	17	**215**	1,268
		10,743	19,549
Non-current assets classified as "Held for Sale"	11	**0**	0
Total current assets		**10,743**	19,549
Total assets		**111,976**	124,424
Current liabilities			
Trade and other payables	18	**(47,113)**	(49,845)
Other financial liabilities	19	**0**	0
Provisions	20	**(3,921)**	(14,980)
Total current liabilities		**(51,034)**	(64,825)
Net current assets/ (liabilities)		**(40,291)**	(45,276)
Non-current liabilities			
Trade and other payables	18	**(267)**	(508)
Other financial liabilities	19	**0**	0
Provisions	20	**(576)**	(862)
Total non-current liabilities		**(843)**	(1,370)
Total assets employed		**60,099**	58,229
Financed by :			
Taxpayers' equity			
General Fund		**10,514**	11,604
Revaluation reserve		**49,585**	46,625
Total taxpayers' equity		**60,099**	58,229

The financial statements on pages 2 to 7 were approved by the Board 11th July 2024 and signed on its behalf by:

Chief Executive and Accountable Officer …….. Date: 11th July 2024

The notes on pages 8 to 74 form part of these accounts.

Patterson,Liz
04/07/2024 12:50:25

Statement of Changes in Taxpayers' Equity
For the year ended 31 March 2024

	General Fund £000	Revaluation Reserve £000	Total Reserves £000
Changes in taxpayers' equity for 2023-24			
Balance as at 31 March 2023	11,604	46,625	**58,229**
NHS Wales Transfer	0	0	**0**
RoU Asset Transitioning Adjustment	0	0	**0**
Impact of IFRS 16 on PPP/PFI Liability	0	0	**0**
Balance at 1 April 2023	11,604	46,625	**58,229**
Net operating cost for the year	(429,823)		**(429,823)**
Net gain/(loss) on revaluation of property, plant and equipment	0	2,996	**2,996**
Net gain/(loss) on revaluation of right of use assets	0	0	**0**
Net gain/(loss) on revaluation of intangible assets	0	0	**0**
Net gain/(loss) on revaluation of financial assets	0	0	**0**
Net gain/(loss) on revaluation of assets held for sale	0	0	**0**
Impairments and reversals	0	0	**0**
Other Reserve Movement	0	0	**0**
Transfers between reserves	0	0	**0**
Release of reserves to SoCNE	36	(36)	**0**
Transfers to/from LHBs	0	0	**0**
Total recognised income and expense for 2023-24	(429,787)	2,960	**(426,827)**
Net Welsh Government funding	424,092		**424,092**
Notional Welsh Government Funding	4,605		**4,605**
Balance at 31 March 2024	10,514	49,585	**60,099**

Notional Welsh Government funding line includes the 6.3% staff employer pension and Pensions Annual Allowance Charge Compensation Scheme (PAACCS) costs paid centrally by Welsh Government.

Notional Welsh Government funding split;
Notional 6.3% staff employer pension £4.600M
Pensions Annual Allowance Charge Compensation Scheme (PAACCS) £0.005M

The notes on pages 8 to 74 form part of these accounts.

Patterson,Liz
04/07/2024 12:50:25

Statement of Changes in Taxpayers' Equity
For the year ended 31 March 2023

	General Fund £000	Revaluation Reserve £000	Total Reserves £000
Changes in taxpayers' equity for 2022-23			
Balance at 31 March 2022	2,153	44,381	**46,534**
NHS Wales Transfer	0	0	**0**
RoU Asset Transitioning Adjustment	614	0	**614**
Balance at 1 April 2022	2,767	44,381	**47,148**
Net operating cost for the year	(395,697)		**(395,697)**
Net gain/(loss) on revaluation of property, plant and equipment	0	2,260	**2,260**
Net gain/(loss) on revaluation of right of use assets	0	0	**0**
Net gain/(loss) on revaluation of intangible assets	0	0	**0**
Net gain/(loss) on revaluation of financial assets	0	0	**0**
Net gain/(loss) on revaluation of assets held for sale	0	0	**0**
Impairments and reversals	0	0	**0**
Other reserve movement	0	0	**0**
Transfers between reserves	16	(16)	**0**
Release of reserves to SoCNE	0	0	**0**
Transfers to/from LHBs	(32)	0	**(32)**
Total recognised income and expense for 2022-23	(395,713)	2,244	**(393,469)**
Net Welsh Government funding	400,275		**400,275**
Notional Welsh Government Funding	4,275		**4,275**
Balance at 31 March 2023	11,604	46,625	**58,229**

Notional Welsh Government funding line includes the 6.3% staff employer pension and Pensions Annual Allowance Charge Compensation Scheme (PAACCS) costs paid centrally by Welsh Government.

Notional Welsh Government funding split;
Notional 6.3% staff employer pension £4.254M
Pensions Annual Allowance Charge Compensation Scheme (PAACCS) £0.021M

The notes on pages 8 to 74 form part of these accounts.

Patterson,Liz
04/07/2024 12:50:25

Statement of Cash Flows for year ended 31 March 2024

	Notes	2023-24 £000	2022-23 £000
Cash Flows from operating activities			
Net operating cost for the financial year		**(429,823)**	(395,697)
Movements in Working Capital	27	**5,745**	167
Other cash flow adjustments	28	**14,701**	9,701
Provisions utilised	20	**(8,609)**	(1,761)
Net cash outflow from operating activities		**(417,986)**	(387,590)
Cash Flows from investing activities			
Purchase of property, plant and equipment		**(6,847)**	(14,013)
Proceeds from disposal of property, plant and equipment		**0**	0
Purchase of intangible assets		**0**	0
Proceeds from disposal of intangible assets		**0**	0
Payment for other financial assets		**0**	0
Proceeds from disposal of other financial assets		**0**	0
Payment for other assets		**0**	0
Proceeds from disposal of other assets		**0**	0
Net cash inflow/(outflow) from investing activities		**(6,847)**	(14,013)
Net cash inflow/(outflow) before financing		**(424,833)**	(401,603)
Cash Flows from financing activities			
Welsh Government funding (including capital)		**424,092**	400,275
Capital receipts surrendered		**0**	0
Capital grants received		**0**	0
Capital element of payments in respect of finance leases and on-SoFP PFI Schemes		**0**	0
Capital element of payments in respect of on-SoFP PFI		**0**	0
Capital element of payments in respect of Right of Use Assets		**(312)**	(62)
Cash transferred (to)/ from other NHS bodies		**0**	0
Net financing		**423,780**	400,213
Net increase/(decrease) in cash and cash equivalents		**(1,053)**	(1,390)
Cash and cash equivalents (and bank overdrafts) at 1 April 2023		**1,268**	2,658
Cash and cash equivalents (and bank overdrafts) at 31 March 2024		**215**	1,268

The notes on pages 8 to 74 form part of these accounts.

Patterson,Liz
04/07/2024 12:50:25

Notes to the Accounts

1. Accounting policies

The Minister for Health and Social Services has directed that the financial statements of Local Health Boards (LHB) in Wales shall meet the accounting requirements of the NHS Wales Manual for Accounts. Consequently, the following financial statements have been prepared in accordance with the 2023-24 Manual for Accounts. The accounting policies contained in that manual follow the 2023-24 Financial Reporting Manual (FReM) in accordance with international accounting standards in conformity with the requirements of the Companies Act 2006, to the extent that they are meaningful and appropriate to the NHS in Wales.

Where the LHB Manual for Accounts permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the LHB for the purpose of giving a true and fair view has been selected. The particular policies adopted by the LHB are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

1.1. Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment, intangible assets and inventories.

1.2. Acquisitions and discontinued operations

Activities are considered to be ‘acquired’ only if they are taken on from outside the public sector. Activities are considered to be ‘discontinued’ only if they cease entirely. They are not considered to be ‘discontinued’ if they transfer from one public sector body to another.

1.3. Income and funding

The main source of funding for the LHBs are allocations (Welsh Government funding) from the Welsh Government within an approved cash limit, which is credited to the General Fund of the LHB. Welsh Government funding is recognised in the financial period in which the cash is received.

Non-discretionary funding outside the Revenue Resource Limit is allocated to match actual expenditure incurred for the provision of specific pharmaceutical, or ophthalmic services identified by the Welsh Government. Non-discretionary expenditure is disclosed in the accounts and deducted from operating costs charged against the Revenue Resource Limit.

Funding for the acquisition of fixed assets received from the Welsh Government is credited to the General Fund.

Miscellaneous income is income which relates directly to the operating activities of the LHB and is not funded directly by the Welsh Government. This includes payment for services uniquely provided by the LHB for the Welsh Government such as funding provided to agencies and non-activity costs incurred by the LHB in its provider role. Income received from LHBs transacting with other LHBs is always treated as miscellaneous income.

From 2018-19, IFRS 15 Revenue from Contracts with Customers has been applied, as interpreted and adapted for the public sector, in the FREM. It replaces the previous standards IAS 11 Construction Contracts and IAS 18 Revenue and related IFRIC and SIC interpretations. The potential amendments identified as a result of the adoption of IFRS 15 are significantly below materiality levels.

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Income is accounted for applying the accruals convention. Income is recognised in the period in which services are provided. Where income had been received from third parties for a specific activity to be delivered in the following financial year, that income will be deferred.

Only non-NHS income may be deferred.

1.4. Employee benefits

1.4.1. Short-term employee benefits

Salaries, wages and employment-related payments are recognised in the period in which the service is received from employees. The cost of leave earned but not taken by employees at the end of the period is recognised in the financial statements to the extent that employees are permitted to carry forward leave into the following period.

1.4.2. Retirement benefit costs

Past and present employees are covered by the provisions of the NHS Pensions Scheme. The scheme is an unfunded, defined benefit scheme that covers NHS employers, General Practices and other bodies, allowed under the direction of the Secretary of State, in England and Wales. The scheme is not designed to be run in a way that would enable NHS bodies to identify their share of the underlying scheme assets and liabilities. Therefore, the scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS body of participating in the scheme is taken as equal to the contributions payable to the scheme for the accounting period.

The latest NHS Pension Scheme valuation results indicated that an increase in benefit required a 6.3% increase (14.38% to 20.68%) which was implemented from 1 April 2019.

As an organisation within the full funding scope, the joint (in NHS England and NHS Wales) transitional arrangement operated from 2019-20 where employers in the Scheme would continue to pay 14.38% employer contributions under their normal monthly payment process, in Wales the additional 6.3% being funded by Welsh Government directly to the Pension Scheme administrator, the NHS Business Services Authority (BSA the NHS Pensions Agency).

However, NHS Wales' organisations are required to account for **their staff** employer contributions of 20.68% in full and on a gross basis, in their annual accounts. Payments made on their behalf by Welsh Government are accounted for on a notional basis. For detailed information see Other Note within these accounts.

For early retirements other than those due to ill health the additional pension liabilities are not funded by the scheme. The full amount of the liability for the additional costs is charged to expenditure at the time the NHS Wales organisation commits itself to the retirement, regardless of the method of payment.

Where employees are members of the Local Government Superannuation Scheme, which is a defined benefit pension scheme this is disclosed. The scheme assets and liabilities attributable to those employees can be identified and are recognised in the NHS Wales organisation's accounts. The assets are measured at fair value and the liabilities at the present value of the future obligations. The increase in the liability arising from pensionable service earned during the year is recognised within operating expenses. The expected gain during the year from scheme assets is recognised within finance income. The interest cost during the year arising from the unwinding of the discount on the scheme liabilities is recognised within finance costs.

Patterson,Liz
04/07/2024 12:50:25

1.4.3. NEST Pension Scheme

An alternative pensions scheme for employees not eligible to join the NHS Pensions scheme has to be offered. The NEST (National Employment Savings Trust) Pension scheme is a defined contribution scheme and therefore the cost to the NHS body of participating in the scheme is equal to the contributions payable to the scheme for the accounting period.

1.5. Other expenses

Other operating expenses for goods or services are recognised when, and to the extent that, they have been received. They are measured at the fair value of the consideration payable.

1.6. Property, plant and equipment

1.6.1. Recognition

Property, plant and equipment is capitalised if:

● it is held for use in delivering services or for administrative purposes;

● it is probable that future economic benefits will flow to, or service potential will be supplied to, the NHS Wales organisation;

● it is expected to be used for more than one financial year;

● the cost of the item can be measured reliably; and

● the item has cost of at least £5,000; or

● Collectively, a number of items have a cost of at least £5,000 and individually have a cost of more than £250, where the assets are functionally interdependent, they had broadly simultaneous purchase dates, are anticipated to have simultaneous disposal dates and are under single managerial control; or

● Items form part of the initial equipping and setting-up cost of a new building, ward or unit, irrespective of their individual or collective cost.

Where a large asset, for example a building, includes a number of components with significantly different asset lives, the components are treated as separate assets and depreciated over their own useful economic lives.

1.6.2. Valuation

All property, plant and equipment are measured initially at cost, representing the cost directly attributable to acquiring or constructing the asset and bringing it to the location and condition necessary for it to be capable of operating in the manner intended by management.

Land and buildings used for services or for administrative purposes are stated in the Statement of Financial Position (SoFP) at their revalued amounts, being the fair value at the date of revaluation less any subsequent accumulated depreciation and impairment losses. Revaluations are performed with sufficient regularity to ensure that carrying amounts are not materially different from those that would be determined at the end of the reporting period. Fair values are determined as follows:

Patterson,Liz
04/07/2024 12:50:25

● Land and non-specialised buildings – market value for existing use

● Specialised buildings – depreciated replacement cost

HM Treasury has adopted a standard approach to depreciated replacement cost valuations based on modern equivalent assets and, where it would meet the location requirements of the service being provided, an alternative site can be valued. NHS Wales' organisations have applied these new valuation requirements from 1 April 2009.

Properties in the course of construction for service or administration purposes are carried at cost, less any impairment loss. Cost includes professional fees but not borrowing costs, which are recognised as expenses immediately, as allowed by IAS 23 for assets held at fair value. Assets are revalued and depreciation commences when they are brought into use.

In 2022-23 a formal revaluation exercise was applied to land and properties. The carrying value of existing assets at that date will be written off over their remaining useful lives and new fixtures and equipment are carried at depreciated historic cost as this is not considered to be materially different from fair value.

An increase arising on revaluation is taken to the revaluation reserve except when it reverses an impairment for the same asset previously recognised in expenditure, in which case it is credited to expenditure to the extent of the decrease previously charged there. A revaluation decrease that does not result from a loss of economic value or service potential is recognised as an impairment charged to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to expenditure. Impairment losses that arise from a clear consumption of economic benefit should be taken to expenditure.

References in IAS 36 to the recognition of an impairment loss of a revalued asset being treated as a revaluation decrease to the extent that the impairment does not exceed the amount in the revaluation surplus for the same asset, are adapted such that only those impairment losses that do not result from a clear consumption of economic benefit or reduction of service potential (including as a result of loss or damage resulting from normal business operations) should be taken to the revaluation reserve. Impairment losses that arise from a clear consumption of economic benefit should be taken to the Statement of Comprehensive Net Expenditure (SoCNE).

From 2015-16, IFRS 13 Fair Value Measurement must be complied with in full. However, IAS 16 and IAS 38 have been adapted for the public sector context which limits the circumstances under which a valuation is prepared under IFRS 13. Assets which are held for their service potential and are in use should be measured at their current value in existing use. For specialised assets current value in existing use should be interpreted as the present value of the assets remaining service potential, which can be assumed to be at least equal to the cost of replacing that service potential. Where there is no single class of asset that falls within IFRS 13, disclosures should be for material items only.

In accordance with the adaptation of IAS 16 in table 6.2 of the FReM, for non-specialised assets in operational use, current value in existing use is interpreted as market value for existing use which is defined in the RICS Red Book as Existing Use Value (EUV).

Assets which were most recently held for their service potential but are surplus should be valued at current value in existing use, if there are restrictions on the NHS organisation or the asset which would prevent access to the market at the reporting date. If the NHS organisation could access the market then the surplus asset should be used at fair value using IFRS 13. In determining whether such an asset which is not in use is surplus, an assessment should be made on whether there is a clear plan to bring the asset back into use as an operational asset. Where there is a clear plan, the asset is not surplus and the current value in existing use should be maintained. Otherwise the asset should be assessed as being surplus and valued under IFRS13.

Patterson,Liz
04/07/2024 12:50:25

Assets which are not held for their service potential should be valued in accordance with IFRS 5 or IAS 40 depending on whether the asset is actively held for sale. Where an asset is not being used to deliver services and there is no plan to bring it back into use, with no restrictions on sale, and it does not meet the IAS 40 and IFRS 5 criteria, these assets are surplus and are valued at fair value using IFRS 13.

1.6.3. Subsequent expenditure

Where subsequent expenditure enhances an asset beyond its original specification, the directly attributable cost is capitalised. Where subsequent expenditure restores the asset to its original specification, the expenditure is capitalised and any carrying value of the item replaced is written-out and charged to the SoCNE. As highlighted in previous years the NHS in Wales does not have systems in place to ensure that all items being "replaced" can be identified and hence the cost involved to be quantified. The NHS in Wales has thus established a national protocol to ensure it complies with the standard as far as it is able to which is outlined in the capital accounting chapter of the Manual For Accounts. This dictates that to ensure that asset carrying values are not materially overstated. For All Wales Capital Schemes that are completed in a financial year, NHS Wales organisations are required to obtain a revaluation during that year (prior to them being brought into use) and also similar revaluations are needed for all Discretionary Building Schemes completed which have a spend greater than £0.5m. The write downs so identified are then charged to operating expenses.

1.7. Intangible assets

1.7.1. Recognition

Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of the business or which arise from contractual or other legal rights. They are recognised only when it is probable that future economic benefits will flow to, or service potential be provided to, the NHS Wales organisation; where the cost of the asset can be measured reliably, and where the cost is at least £5,000.

Intangible assets acquired separately are initially recognised at fair value. Software that is integral to the operating of hardware, for example an operating system, is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example application software, is capitalised as an intangible asset. Expenditure on research is not capitalised: it is recognised as an operating expense in the period in which it is incurred. Internally-generated assets are recognised if, and only if, all of the following have been demonstrated:

● the technical feasibility of completing the intangible asset so that it will be available for use.

● the intention to complete the intangible asset and use it.

● the ability to use the intangible asset.

● how the intangible asset will generate probable future economic benefits.

● the availability of adequate technical, financial and other resources to complete the intangible asset and use it.

● the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Pattison,Liz
04/07/2024 12:50:25

Measurement

The amount initially recognised for internally-generated intangible assets is the sum of the expenditure incurred from the date when the criteria above are initially met. Where no internally-generated intangible asset can be recognised, the expenditure is recognised in the period in which it is incurred.

Following initial recognition, intangible assets are carried at fair value by reference to an active market, or, where no active market exists, at amortised replacement cost (modern equivalent assets basis), indexed for relevant price increases, as a proxy for fair value. Internally-developed software is held at historic cost to reflect the opposing effects of increases in development costs and technological advances.

1.8. Depreciation, amortisation and impairments

Freehold land, assets under construction and assets held for sale are not depreciated.

Otherwise, depreciation and amortisation are charged to write off the costs or valuation of property, plant and equipment and intangible non-current assets, less any residual value, over their estimated useful lives, in a manner that reflects the consumption of economic benefits or service potential of the assets. The estimated useful life of an asset is the period over which the NHS Wales Organisation expects to obtain economic benefits or service potential from the asset. This is specific to the NHS Wales organisation and may be shorter than the physical life of the asset itself. Estimated useful lives and residual values are reviewed each year end, with the effect of any changes recognised on a prospective basis. Assets held under finance leases are depreciated over the shorter of the lease term and estimated useful lives.

At each reporting period end, the NHS Wales organisation checks whether there is any indication that any of its tangible or intangible non-current assets have suffered an impairment loss. If there is indication of an impairment loss, the recoverable amount of the asset is estimated to determine whether there has been a loss and, if so, its amount. Intangible assets not yet available for use are tested for impairment annually.

Impairment losses that do not result from a loss of economic value or service potential are taken to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to the SoCNE. Impairment losses that arise from a clear consumption of economic benefit are taken to the SoCNE. The balance on any revaluation reserve (up to the level of the impairment) to which the impairment would have been charged under IAS 36 are transferred to retained earnings.

1.9. Research and Development

Research and development expenditure is charged to operating costs in the year in which it is incurred, except insofar as it relates to a clearly defined project, which can be separated from patient care activity and benefits there from can reasonably be regarded as assured. Expenditure so deferred is limited to the value of future benefits expected and is amortised through the SoCNE on a systematic basis over the period expected to benefit from the project.

1.10 Non-current assets held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. This condition is regarded as met when the sale is highly probable, the asset is available for immediate sale in its present condition and management is committed to the sale, which is expected to qualify for recognition as a completed sale,

Patterson,Liz
04/07/2024 12:50:25

within one year from the date of classification. Non-current assets held for sale are measured at the lower of their previous carrying amount and fair value less costs to sell. Fair value is open market value including alternative uses.

The profit or loss arising on disposal of an asset is the difference between the sale proceeds and the carrying amount and is recognised in the SoCNE. On disposal, the balance for the asset on the revaluation reserve, is transferred to the General Fund.

Property, plant and equipment that is to be scrapped or demolished does not qualify for recognition as held for sale. Instead it is retained as an operational asset and its economic life adjusted. The asset is derecognised when it is scrapped or demolished.

1.11 Leases

A lease is a contract or part of a contract that conveys the right to use an asset for a period of time in exchange for consideration.

IFRS 16 leases is effective across public sector from 1 April 2022. The transition to IFRS 16 has been completed in accordance with paragraph C5 (b) of the Standard, applying IFRS 16 requirements retrospectively recognising the cumulative effects at the date of initial application.

In the transition to IFRS 16 a number of elections and practical expedients offered in the standard have been employed. These are as follows: The entity has applied the practical expedient offered in the standard per paragraph C3 to apply IFRS 16 to contracts or arrangements previously identified as containing a lease under the previous leasing standards IAS 17 leases and IFRIC 4 determining whether an arrangement contains a lease and not to those that were identified as not containing a lease under previous leasing standards.

On initial application [The entity] has measured the right of use assets for leases previously classified as operating leases per IFRS 16 C8 (b)(ii), at an amount equal to the lease liability adjusted for accrued or prepaid lease payments.

No adjustments have been made for operating leases in which the underlying asset is of low value per paragraph C9 (a) of the standard.

The transitional provisions have not been applied to operating leases whose terms end within 12 months of the date of initial application has been employed per paragraph C10 (c) of IFRS 16.
Hindsight is used to determine the lease term when contracts or arrangements contain options to extend or terminate the lease in accordance with C10 (e) of IFRS 16.

Due to transitional provisions employed the requirements for identifying a lease within paragraphs 9 to 11 of IFRS 16 are not employed for leases in existence at the initial date of application. Leases entered into on or after the 1st April 2022 will be assessed under the requirements of IFRS 16.
There are further expedients or election that have been employed by Powys Teaching LHB in applying IFRS 16.

These include:

- the measurement requirements under IFRS 16 are not applied to leases with a term of 12 months or less under paragraph 5 (a) of IFRS 16
- the measurement requirements under IFRS 16 are not applied to leases where the underlying asset is of a low value which are identified as those assets of a value of less than £5,000, excluding any irrecoverable VAT, under paragraph 5 (b) of IFRS 16

Patterson,Liz
04/07/2024 13:50:25

The entity will not apply IFRS 16 to any new leases of intangible assets applying the treatment described in

List any other expedients employed by the entity (such as low value 5(b) or 15 on componentisation HM Treasury have adapted the public sector approach to IFRS 16 which impacts on the identification and measurement of leasing arrangements that will be accounted for under IFRS 16

The LHB is required to apply IFRS 16 to lease like arrangements entered into with other public sector entities that are in substance akin to an enforceable contract, that in their formal legal form may not be enforceable. Prior to accounting for such arrangements under IFRS 16 [the entity] has assessed that in all other respects these arrangements meet the definition of a lease under the standard.

The LHB is required to apply IFRS 16 to lease like arrangements entered into in which consideration exchanged is nil or nominal, therefore significantly below market value. These arrangements are described as peppercorn leases. Such arrangements are again required to meet the definition of a lease in every other respect prior to inclusion in the scope of IFRS 16. The accounting for peppercorn arrangements aligns to that identified for donated assets. Peppercorn leases are different in substance to arrangements in which consideration is below market value but not significantly below market value.

The nature of the accounting policy change for the lessee is more significant than for the lessor under IFRS 16. IFRS 16 introduces a singular lessee approach to measurement and classification in which lessees recognise a right of use asset.

For the lessor leases remain classified as finance leases when substantially all the risks and rewards incidental to ownership of an underlying asset are transferred to the lessee. When this transfer does not occur, leases are classified as operating leases.

1.11.1 The entity as lessee

At the commencement date for the leasing arrangement a lessee shall recognise a right of use asset and corresponding lease liability. The entity employs a revaluation model for the subsequent measurement of its right of use assets unless cost is considered to be an appropriate proxy for current value in existing use or fair value in line with the accounting policy for owned assets. Where consideration exchanged is identified as below market value, cost is not considered to be an appropriate proxy to value the right of use asset.

Irrecoverable VAT is expensed in the period to which it relates and therefore not included in the measurement of the lease liability and consequently the value of the right of use asset.

The incremental borrowing rate of 0.95% has been applied to the lease liabilities recognised at the date of initial application of IFRS 16.

Where changes in future lease payments result from a change in an index or rate or rent review, the lease liabilities are remeasured using an unchanged discount rate.

Where there is a change in a lease term or an option to purchase the underlying asset the LHB applies a revised rate to the remaining lease liability.

Where existing leases are modified the LHB must determine whether the arrangement constitutes a separate lease and apply the standard accordingly.

Lease payments are recognised as an expense on a straight-line or another systematic basis over the lease term, where the lease term is in substance 12 months or less, or is elected as a lease containing low value underlying asset by the LHB.

1.11.2 The LHB as lessor

A lessor shall classify each of its leases as an operating or finance lease. A lease is classified as finance lease when the lease substantially transfers all the risks and rewards incidental to ownership of an underlying asset. Where substantially all the risks and rewards are not transferred, a lease is classified as an operating lease.

Amounts due from lessees under finance leases are recorded as receivables at the amount of [the entity] net investment in the leases. Finance lease income is allocated to accounting periods to reflect a constant periodic rate of return on the [the entity] net investment outstanding in respect of the leases.

Income from operating leases is recognised on a straight-line or another systematic basis over the term of the lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

Where the LHB is an intermediate lessor, being a lessor and a lessee regarding the same underlying asset, classification of the sublease is required to be made by the intermediate lessor considering the term of the arrangement and the nature of the right of use asset arising from the head lease.

On transition the LHB has reassessed the classification of all of its continuing subleasing arrangements to include peppercorn leases.

Powys THB 04/07/2024 14:55:25

1.12. Inventories

Whilst it is accounting convention for inventories to be valued at the lower of cost and net realisable value using the weighted average or "first-in first-out" cost formula, it should be recognised that the NHS is a special case in that inventories are not generally held for the intention of resale and indeed there is no market readily available where such items could be sold. Inventories are valued at cost and this is considered to be a reasonable approximation to fair value due to the high turnover of stocks. Work-in-progress comprises goods in intermediate stages of production. Partially completed contracts for patient services are not accounted for as work-in-progress.

1.13. Cash and cash equivalents

Cash is cash in hand and deposits with any financial institution repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that mature in 3 months or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value. In the Statement of Cash flows (SoCF), cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and that form an integral part of the cash management.

1.14. Provisions

Provisions are recognised when the NHS Wales organisation has a present legal or constructive obligation as a result of a past event, it is probable that the NHS Wales organisation will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the expenditure required to settle the obligation at the end of the reporting period, taking into account the risks and uncertainties. Where a provision is measured using the cash flows estimated to settle the obligation, its carrying amount is the present value of those cash flows using the discount rate supplied by HM Treasury.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursements will be received and the amount of the receivable can be measured reliably.

Present obligations arising under onerous contracts are recognised and measured as a provision. An onerous contract is considered to exist where the NHS Wales organisation has a contract under which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it.

A restructuring provision is recognised when the NHS Wales organisation has developed a detailed formal plan for the restructuring and has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement the plan or announcing its main features to those affected by it. The measurement of a restructuring provision includes only the direct expenditures arising from the restructuring, which are those amounts that are both necessarily entailed by the restructuring and not associated with ongoing activities of the entity.

1.14.1. Clinical negligence and personal injury costs

The Welsh Risk Pool Services (WRPS) operates a risk pooling scheme which is co-funded by the Welsh Government with the option to access a risk sharing agreement funded by the participative NHS Wales bodies. The risk sharing option was implemented in both 2023-24 and 2022-23. The WRP is hosted by Velindre NHS University Trust.

Roberts,Liz
03/10/2024 12:50:25

1.14.2. Future Liability Scheme (FLS) - General Medical Practice Indemnity (GMPI)

The FLS is a state backed scheme to provide clinical negligence General Medical Practice Indemnity (GMPI) for providers of GMP services in Wales.

In March 2019, the Minister issued a Direction to Velindre NHS Trust to enable Legal and Risk Services to operate the Scheme. The GMPI is underpinned by new secondary legislation, The NHS (Clinical Negligence Scheme) (Wales) Regulations 2019 which came into force on 1 April 2019.

GMP Service Providers are not direct members of the GMPI FLS, their qualifying liabilities are the subject of an arrangement between them and their relevant LHB, which is a member of the scheme. The qualifying reimbursements to the LHB are not subject to the £25,000 excess.

1.15. Financial Instruments

From 2018-19 IFRS 9 Financial Instruments has applied, as interpreted and adapted for the public sector, in the FReM. The principal impact of IFRS 9 adoption by NHS Wales' organisations, was to change the calculation basis for bad debt provisions, changing from an incurred loss basis to a lifetime expected credit loss (ECL) basis.

All entities applying the FReM recognised the difference between previous carrying amount and the carrying amount at the beginning of the annual reporting period that included the date of initial application in the opening general fund within Taxpayer's equity.

1.16. Financial assets

Financial assets are recognised on the SoFP when the NHS Wales organisation becomes party to the financial instrument contract or, in the case of trade receivables, when the goods or services have been delivered. Financial assets are derecognised when the contractual rights have expired or the asset has been transferred.

The accounting policy choice allowed under IFRS 9 for long term trade receivables, contract assets which do contain a significant financing component (in accordance with IFRS 15), and lease receivables within the scope of IAS 17 has been withdrawn and entities should always recognise a loss allowance at an amount equal to lifetime Expected Credit Losses. All entities applying the FReM should utilise IFRS 9's simplified approach to impairment for relevant assets.

IFRS 9 requirements required a revised approach for the calculation of the bad debt provision, applying the principles of expected credit loss, using the practical expedients within IFRS 9 to construct a provision matrix.

1.16.1. Financial assets are initially recognised at fair value

Financial assets are classified into the following categories: financial assets 'at fair value through SoCNE'; 'held to maturity investments'; 'available for sale' financial assets, and 'loans and receivables'. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

1.16.2. Financial assets at fair value through SoCNE

Paterson,Liz
04/07/2024 10:24

Embedded derivatives that have different risks and characteristics to their host contracts, and contracts with embedded derivatives whose separate value cannot be ascertained, are treated as financial assets at fair value through SoCNE. They are held at fair value, with any resultant gain or loss recognised in the SoCNE. The net gain or loss incorporates any interest earned on the financial asset.

1.16.3 Held to maturity investments

Held to maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturity, and there is a positive intention and ability to hold to maturity. After initial recognition, they are held at amortised cost using the effective interest method, less any impairment. Interest is recognised using the effective interest method.

1.16.4. Available for sale financial assets

Available for sale financial assets are non-derivative financial assets that are designated as available for sale or that do not fall within any of the other three financial asset classifications. They are measured at fair value with changes in value taken to the revaluation reserve, with the exception of impairment losses. Accumulated gains or losses are recycled to the SoCNE on de-recognition.

1.16.5. Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments which are not quoted in an active market. After initial recognition, they are measured at amortised cost using the effective interest method, less any impairment. Interest is recognised using the effective interest method.

Fair value is determined by reference to quoted market prices where possible, otherwise by valuation techniques.

The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset, to the net carrying amount of the financial asset.

At the SOFP date, the NHS Wales organisation assesses whether any financial assets, other than those held at ‘fair value through profit and loss’ are impaired. Financial assets are impaired and impairment losses recognised if there is objective evidence of impairment as a result of one or more events which occurred after the initial recognition of the asset and which has an impact on the estimated future cash flows of the asset.

For financial assets carried at amortised cost, the amount of the impairment loss is measured as the difference between the asset’s carrying amount and the present value of the revised future cash flows discounted at the asset’s original effective interest rate. The loss is recognised in the SoCNE and the carrying amount of the asset is reduced directly, or through a provision of impairment of receivables.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through the SoCNE to the extent that the carrying amount of the receivable at the date of the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

1.17. Financial liabilities

Financial liabilities are recognised on the SOFP when the NHS Wales organisation becomes party to the contractual provisions of the financial instrument or, in the case of trade payables, when the goods or services have been received. Financial liabilities are de-recognised when the liability has been discharged, that is, the liability has been paid or has expired.

Patterson,Liz
04/07/2024 12:50:25

1.17.1. Financial liabilities are initially recognised at fair value

Financial liabilities are classified as either financial liabilities at fair value through the SoCNE or other financial liabilities.

1.17.2. Financial liabilities at fair value through the SoCNE

Embedded derivatives that have different risks and characteristics to their host contracts, and contracts with embedded derivatives whose separate value cannot be ascertained, are treated as financial liabilities at fair value through profit and loss. They are held at fair value, with any resultant gain or loss recognised in the SoCNE. The net gain or loss incorporates any interest earned on the financial asset.

1.17.3. Other financial liabilities

After initial recognition, all other financial liabilities are measured at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash payments through the life of the asset, to the net carrying amount of the financial liability. Interest is recognised using the effective interest method.

1.18. Value Added Tax (VAT)

Most of the activities of the NHS Wales organisation are outside the scope of VAT and, in general, output tax does not apply and input tax on purchases is not recoverable. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets. Where output tax is charged or input VAT is recoverable, the amounts are stated net of VAT.

1.19. Foreign currencies

Transactions denominated in a foreign currency are translated into sterling at the exchange rate ruling on the dates of the transactions. Resulting exchange gains and losses are taken to the SoCNE. At the SoFP date, monetary items denominated in foreign currencies are retranslated at the rates prevailing at the reporting date.

1.20. Third party assets

Assets belonging to third parties (such as money held on behalf of patients) are not recognised in the accounts since the NHS Wales organisation has no beneficial interest in them. Details of third party assets are given in the Notes to the accounts.

1.21. Losses and Special Payments

Losses and special payments are items that the Welsh Government would not have contemplated when it agreed funds for the health service or passed legislation. By their nature they are items that ideally should not arise. They are therefore subject to special control procedures compared with the generality of payments. They are divided into different categories, which govern the way each individual case is handled.

Matthews, Liz
04/03/2024 12:50:25

Losses and special payments are charged to the relevant functional headings in the SoCNE on an accruals basis, including losses which would have been made good through insurance cover had the NHS Wales organisation not been bearing their own risks (with insurance premiums then being included as normal revenue expenditure). However, the note on losses and special payments is compiled directly from the losses register which is prepared on a cash basis.

The NHS Wales organisation accounts for all losses and special payments gross (including assistance from the WRP).

The NHS Wales organisation accrues or provides for the best estimate of future pay-outs for certain liabilities and discloses all other potential payments as contingent liabilities, unless the probability of the liabilities becoming payable is remote.

All claims for losses and special payments are provided for, where the probability of settlement of an individual claim is over 50%. Where reliable estimates can be made, incidents of clinical negligence against which a claim has not, as yet, been received are provided in the same way. Expected reimbursements from the WRP are included in debtors. For those claims where the probability of settlement is between 5- 50%, the liability is disclosed as a contingent liability.

1.22. Pooled budget

The NHS Wales organisation has/has not entered into pooled budgets with Local Authorities. Under the arrangements funds are pooled in accordance with section 33 of the NHS (Wales) Act 2006 for specific activities defined in the Pooled budget Note.

The pool budget is hosted by one NHS Wales's organisation. Payments for services provided are accounted for as miscellaneous income. The NHS Wales organisation accounts for its share of the assets, liabilities, income and expenditure from the activities of the pooled budget, in accordance with the pooled budget arrangement.

1.23. Critical Accounting Judgements and key sources of estimation uncertainty

In the application of the accounting policies, management is required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from those estimates. The estimates and underlying assumptions are continually reviewed. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or the period of the revision and future periods if the revision affects both current and future periods.

1.24. Key sources of estimation uncertainty

The following are the key assumptions concerning the future, and other key sources of estimation uncertainty at the SoFP date, that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Significant estimations are made in relation to on-going clinical negligence and personal injury claims. Assumptions as to the likely outcome, the potential liabilities and the timings of these litigation claims are provided by independent legal advisors. Any material changes in liabilities associated with these claims would be recoverable through the Welsh Risk Pool.

Significant estimations are also made for continuing care costs resulting from claims post 1 April 2003. An assessment of likely outcomes, potential liabilities and timings of these claims are made on a case by case basis. Material changes associated with these claims would be adjusted in the period in which they are revised.

Estimates are also made for contracted primary care services. These estimates are based on the latest payment levels. Changes associated with these liabilities are adjusted in the following reporting period.

1.24.1. Provisions

The NHS Wales organisation provides for legal or constructive obligations for clinical negligence, personal injury and defence costs that are of uncertain timing or amount at the balance sheet date on the basis of the best estimate of the expenditure required to settle the obligation.

Claims are funded via the Welsh Risk Pool Services (WRPS) which receives an annual allocation from Welsh Government to cover the cost of reimbursement requests submitted to the bi-monthly WRPS Committee. Following settlement to individual claimants by the NHS Wales organisation, the full cost is recognised in year and matched to income (less a £25K excess) via a WRPS debtor, until reimbursement has been received from the

1.24.2. Probable & Certain Cases – Accounting Treatment

A provision for these cases is calculated in accordance with IAS 37. Cases are assessed and divided into four categories according to their probability of settlement;

Remote	Probability of Settlement	0 – 5%
	Accounting Treatment	Remote Contingent Liability.
Possible	Probability of Settlement	6% - 49%
	Accounting Treatment	Defence Fee - Provision*
	Contingent Liability for all other estimated expenditure.	
Probable	Probability of Settlement	50% - 94%
	Accounting Treatment	Full Provision
Certain	Probability of Settlement	95% - 100%
	Accounting Treatment	Full Provision

** Personal injury cases - Defence fee costs are provided for at 100%.*

The provision for probable and certain cases is based on case estimates of individual reported claims received by Legal & Risk Services within NHS Wales Shared Services Partnership.

The solicitor will estimate the case value including defence fees, using professional judgement and from obtaining counsel advice. Valuations are then discounted for the future loss elements using individual life expectancies and the Government Actuary's Department actuarial tables (Ogden tables) and Personal Injury Discount Rate of minus 0.25%.

Future liabilities for certain & probable cases with a probability of 95%-100% and 50%- 94% respectively are held as a provision on the balance sheet. Cases typically take a number of years to settle, particularly for high value cases where a period of development is necessary to establish the full extent of the injury

Patterson,Liz
04/07/2024 12:50:25

1.25 Discount Rates

Where discount is applied, a disclosure detailing the impact of the discounting on liabilities to be included for the relevant notes. The disclosure should include where possible undiscounted values to demonstrate the impact. An explanation of the source of the discount rate or how the discount rate has been determined to be included.

Patterson,Liz
04/07/2024 12:50:25

1.26 Private Finance Initiative (PFI) transactions

HM Treasury has determined that government bodies shall account for infrastructure PFI schemes where the government body controls the use of the infrastructure and the residual interest in the infrastructure at the end of the arrangement as service concession arrangements, following the principles of the requirements of IFRIC 12. The NHS Wales organisation therefore recognises the PFI asset as an item of property, plant and equipment together with a liability to pay for it. The services received under the contract are recorded as operating expenses.

The annual unitary payment is separated into the following component parts, using appropriate estimation techniques where necessary:

a) Payment for the fair value of services received;

b) Payment for the PFI asset, including finance costs; and

c) Payment for the replacement of components of the asset during the contract 'lifecycle replacement'.

1.26.1. Services received

The fair value of services received in the year is recorded under the relevant expenditure headings within 'operating expenses'.

1.26.2. PFI asset

The PFI assets are recognised as property, plant and equipment, when they come into use. The assets are measured initially at fair value in accordance with the principles of IAS 17. Subsequently, the assets are measured at fair value, which is kept up to date in accordance with the NHS Wales organisation's approach for each relevant class of asset in accordance with the principles of IAS 16.

1.26.3. PFI liability

A PFI liability is recognised at the same time as the PFI assets are recognised.

Prior year treatment

It is measured initially at the same amount as the fair value of the PFI assets and is subsequently measured as a finance lease liability in accordance with IAS 17.

An annual finance cost is calculated by applying the implicit interest rate in the lease to the opening lease liability for the period, and is charged to 'Finance Costs' within the SoCNE.

The element of the annual unitary payment that is allocated as a finance lease rental is applied to meet the annual finance cost and to repay the lease liability over the contract term.

An element of the annual unitary payment increase due to cumulative indexation is allocated to the finance lease. In accordance with IAS 17, this amount is not included in the minimum lease payments, but is instead treated as contingent rent and is expensed as incurred. In substance, this amount is a finance cost in respect of the liability and the expense is presented as a contingent finance cost in the SoCNE.

Patterson,Liz
04/07/2024 12:50:25

1.26.4 Impact of IFRS 16 on on-balance sheet PFI/PPP Schemes As from 1st April 2023.

On-balance sheet PPP arrangements should be based on IFRS 16 accounting principles from 2023/24.

When measuring the liability for on-balance sheet PPP contracts containing capital payments linked to a price index IFRS 16 requires that 'a lessee shall remeasure the lease liability where there is a change in future lease payments resulting from a change in an index or a rate used to determine those payments. The lessee shall remeasure the lease liability to reflect those revised lease payments only when there is a change in the cash flows.

Initial remeasurement -the future PPP liability will need to be remeasured at 1 April 2023 to include the actual indexation-linked changes to payments for the capital/infrastructure element which have taken effect in the cash flows since the PPP agreement commenced. This should use a cumulative catch-up approach, where the cumulative effect is recognised as an adjustment to the opening balance of retained earnings.

Subsequent measurement - The PPP liability will continue to require remeasurements whenever cash payments change in response to indexation movements as set out in the individual PPP contract. The double entry for the subsequent liability remeasurement should be Debit Finance Cost, Credit PPP liability.

The liability does not include estimated future indexation linked increases.

1.26.5. Lifecycle replacement

Components of the asset replaced by the operator during the contract ('lifecycle replacement') are capitalised where they meet the NHS Wales organisation's criteria for capital expenditure. They are capitalised at the time they are provided by the operator and are measured initially at their fair value.

The element of the annual unitary payment allocated to lifecycle replacement is pre-determined for each year of the contract from the operator's planned programme of lifecycle replacement. Where the lifecycle component is provided earlier or later than expected, a short-term finance lease liability or prepayment is recognised respectively.

Where the fair value of the lifecycle component is less than the amount determined in the contract, the difference is recognised as an expense when the replacement is provided. If the fair value is greater than the amount determined in the contract, the difference is treated as a 'free' asset and a deferred income balance is recognised. The deferred income is released to the operating income over the shorter of the remaining contract period or the useful economic life of the replacement component.

1.26.6. Assets contributed by the NHS Wales organisation to the operator for use in the scheme

Assets contributed for use in the scheme continue to be recognised as items of property, plant and equipment in the NHS Wales organisation's SoFP.

1.26.7. Other assets contributed by the NHS Wales organisation to the operator

Assets contributed (e.g. cash payments, surplus property) by the NHS Wales organisation to the operator before the asset is brought into use, which are intended to defray the operator's capital costs, are recognised initially as prepayments during the construction phase of the contract. Subsequently, when the asset is made available to the NHS Wales organisation, the prepayment is treated as an initial payment towards the finance lease liability and is set against the carrying value of the liability.

A PFI liability is recognised at the same time as the PFI assets are recognised. It is measured at the present value of the minimum lease payments, discounted using the implicit interest rate. It is subsequently measured as a finance lease liability in accordance with IAS 17.

On initial recognition of the asset, the difference between the fair value of the asset and the initial liability is recognised as deferred income, representing the future service potential to be received by the NHS Wales organisation through the asset being made available to third party users.

1.27. Contingencies

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the NHS Wales organisation, or a present obligation that is not recognised because it is not probable that a payment will be required to settle the obligation or the amount of the obligation cannot be measured sufficiently reliably. A contingent liability is disclosed unless the possibility of a payment is remote.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the NHS Wales organisation. A contingent asset is disclosed where an inflow of economic benefits is probable.

Where the time value of money is material, contingencies are disclosed at their present value.
Remote contingent liabilities are those that are disclosed under Parliamentary reporting requirements and not under IAS 37 and, where practical, an estimate of their financial effect is required.

1.28. Absorption accounting

Transfers of function are accounted for as either by merger or by absorption accounting dependent upon the treatment prescribed in the FReM. Absorption accounting requires that entities account for their transactions in the period in which they took place with no restatement of performance required.

Where transfer of function is between LHBs the gain or loss resulting from the assets and liabilities transferring is recognised in the SoCNE and is disclosed separately from the operating costs.

1.29. Accounting standards that have been issued but not yet been adopted

The following accounting standards have been issued and or amended by the IASB and IFRIC but have not been adopted because they are not yet required to be adopted by the FReM

IFRS14 Regulatory Deferral Accounts
Applies to first time adopters of IFRS after 1 January 2016. Therefore not applicable.

IFRS 17 Insurance Contracts, Application required for accounting periods beginning on or after 1 January 2023, Standard is not yet adopted by the FReM which is expected to be from April 2025: early adoption is not permitted.

1.30. Accounting standards issued that have been adopted early

During 2023-24 there have been no accounting standards that have been adopted early. All early adoption of accounting standards will be led by HM Treasury.

Patterson,Liz
04/07/2024 12:50:25

1.31. Charities

Following Treasury's agreement to apply IAS 27 to NHS Charities from 1 April 2013, the NHS Wales organisation has established that as it is the corporate trustee of the 'Powys Teaching Local Health Board Charitable Funds and other related charities', it is considered for accounting standards compliance to have control of the the 'Powys Teaching Local Health Board Charitable Funds and other related charities' as a subsidiary and therefore is required to consolidate the results of the the 'Powys Teaching Local Health Board Charitable Funds and other related charities' within the statutory accounts of the NHS Wales organisation.

The determination of control is an accounting standard test of control and there has been no change to the operation of the the 'Powys Teaching Local Health Board Charitable Funds and other related charities'or its independence in its management of charitable funds.

However, the NHS Wales organisation has with the agreement of the Welsh Government adopted the IAS 27 (10) exemption to consolidate. Welsh Government as the ultimate parent of the Local Health Boards will disclose the Charitable Accounts of Local Health Boards in the Welsh Government Consolidated Accounts. Details of the transactions with the charity are included in the related parties' notes.

Patterson,Liz
04/07/2024 12:50:25

2. Financial Duties Performance

The National Health Service Finance (Wales) Act 2014 came into effect from 1 April 2014. The Act amended the financial duties of Local Health Boards under section 175 of the National Health Service (Wales) Act 2006. From 1 April 2014 section 175 of the National Health Service (Wales) Act places two financial duties on Local Health Boards:

- A duty under section 175 (1) to secure that its expenditure does not exceed the aggregate of the funding allotted to it over a period of 3 financial years
- A duty under section 175 (2A) to prepare a plan in accordance with planning directions issued by the Welsh Ministers, to secure compliance with the duty under section 175 (1) while improving the health of the people for whom it is responsible, and the provision of health care to such people, and for that plan to be submitted to and approved by the Welsh Ministers.

The first assessment of performance against the 3 year statutory duty under section 175 (1) was at the end of 2016-17, being the first 3 year period of assessment.

Welsh Health Circular WHC/2016/054 "Statutory and Financial Duties of Local Health Boards and NHS Trusts" clarifies the statutory financial duties of NHS Wales bodies effective from 2016-17.

2.1 Revenue Resource Performance

	Annual financial performance			
	2021-22	2022-23	2023-24	**Total**
	£000	£000	£000	**£000**
Net operating costs for the year	383,021	395,697	429,823	**1,208,541**
Less general ophthalmic services expenditure and other non-cash limited expenditure	1,355	1,609	1,859	**4,823**
Less unfunded revenue consequences of bringing PFI schemes onto SoFP	0	0	0	**0**
Less any non funded revenue consequences of IFRS 16	0	0	0	**0**
Total operating expenses	384,376	397,306	431,682	**1,213,364**
Revenue Resource Allocation	384,456	390,304	419,699	**1,194,459**
Under /(over) spend against Allocation	80	(7,002)	(11,983)	**(18,905)**

Powys Teaching Health Board has not met its financial duty to break-even against its Revenue Resource Limit over the 3 years 2021-22 to 2023-24.

The Teaching Health Board did receive strategic cash support in 2023-24.

2.2 Capital Resource Performance

	2021-22	2022-23	2023-24	**Total**
	£000	£000	£000	**£000**
Gross capital expenditure	15,926	13,211	6,650	**35,787**
Add: Losses on disposal of donated assets	0	0	0	**0**
Less NBV of property, plant and equipment, right of use and intangible assets	0	0	0	**0**
Less capital grants received	0	0	0	**0**
Less donations received	0	(527)	(195)	**(722)**
Less IFRS16 Peppercorn income	0	0	0	**0**
Less **initial recognition** of RoU Asset Dilapidations	0	0	0	**0**
Charge against Capital Resource Allocation	15,926	12,684	6,455	**35,065**
Capital Resource Allocation	15,993	12,752	6,481	**35,226**
(Over) / Underspend against Capital Resource Allocation	67	68	26	**161**

Powys Teaching Health Board has met its financial duty to break-even against its Capital Resource Limit over the 3 years 2021-22 to 2023-24.

Pattersson,Liz
04/07/2024 12:50:25

2.3 Duty to prepare a 3 year integrated plan

The NHS Wales Planning Framework for the period 2023-2026 issued to LHBs placed a requirement upon them to prepare and submit Integrated Medium Term Plans (IMTP's) to the Welsh Government. A Health Board's IMTP should set out how it intends to comply iwth the duty under secion 175 (1) to secure that its expenditure does not exceed the aggregate of the funding allotted to it over a period of 3 financial years.

The Health Board did not submit an IMTP for the period 2023-2026 as it was unable to deliver a plan to acheive financial balsnace as required under section 175. Therefore, the Health Board did not have an approved IMTP and has failed to meet this stutory duty.

Instead of submitting an IMTP, the Health Board did submit an Annual Plan for 2023-24. The Annual Plan was approved on 25 August 2024.

The Minister for Health and Social Services extant approval

Status	**Not Approved**
Date	

The LHB has not met its statutory duty to have an approved financial plan.

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2.4 Creditor payment

The LHB is required to pay 95% of the number of non-NHS bills within 30 days of receipt of goods or a valid invoice (whichever is the later). The LHB has achieved the following results:

	2023-24	2022-23
Total number of non-NHS bills paid	**54,338**	50,476
Total number of non-NHS bills paid within target	**50,281**	44,751
Percentage of non-NHS bills paid within target	92.5%	88.7%

The Teaching Health Board has not met the target.

Patterson,Liz
04/07/2024 12:50:25

3. Analysis of gross operating costs

3.1 Expenditure on Primary Healthcare Services

	Cash limited £000	Non-cash limited £000	2023-24 Total £000	2022-23 Total £000
General Medical Services	42,120		42,120	40,791
Pharmaceutical Services	5,256	(3,116)	2,140	2,499
General Dental Services	8,999		8,999	8,806
General Ophthalmic Services	529	1,257	1,786	920
Other Primary Health Care expenditure	1,302		1,302	941
Prescribed drugs and appliances	22,646		22,646	21,003
Total	**80,852**	**(1,859)**	**78,993**	74,960

1. General Medical Services includes £0.169M (£0.527M 2022/23) of staff related costs in respect of a Health Board managed GP Practice, the practice transferred to another provider on 1st July 2023. 2. The negative non cash limited balance on Pharmaceutical services relate to prescriptions for Powys residents being dispensed in non Powys pharmacies. The effect of this is a net outflow for Powys LHB.

3.2 Expenditure on healthcare from other providers

	2023-24 £000	2022-23 £000
Goods and services from other NHS Wales Health Boards	**46,385**	44,679
Goods and services from other NHS Wales Trusts	**3,139**	1,905
Goods and services from Welsh Special Health Authorities	**415**	1,051
Goods and services from other non Welsh NHS bodies	**76,901**	69,733
Goods and services from WHSSC / EASC	**52,776**	50,202
Local Authorities	**2,605**	4,045
Voluntary organisations	**1,897**	2,111
NHS Funded Nursing Care	**2,279**	2,131
Continuing Care	**28,806**	23,667
Private providers	**1,217**	745
Specific projects funded by the Welsh Government	**0**	0
Other	**2,725**	1,272
Total	**219,145**	201,541

The 7 Health Boards in Wales have established the Welsh Health Specialised Services Committee (WHSSC) which, through the operational management of Cwm Taf Morgannwg University Health Board, secures the provision of highly specialised healthcare for the whole of Wales and the Emergency Ambulance Service Committee (EASC) which commissions ambulance service. These arrangements include funding of services operated through a risk sharing arrangement. The LHB payment for the WHSSC/EASC commissioning arrangements for the year ended 31st March 2024 is £52.776M (2022/23: £50.203M).
From 1st April 2024 these committees were replaced by the joint commissioning committee.

The increase in goods and services from other non Welsh NHS bodies results from increased costs for contracts with English NHS providers. The most significant increases are Shrewsbury and Telford NHS Foundation NHS Trust £ 3.926M and Wye Valley NHS Trust £1.722M in comparison to 2022/23 expenditure.

The decrease in Local Authorities expenditure during 2022/23 is in relation to payments made to jointly deliver the county effort for the Test, Trace and Protect service for Covid 19 of £0.427M (22/23 £1.924M) funded by Welsh Government.

The increase in Continuing Health Care expenditure during 2023/24 has resulted from an increase in the number of cases and cost per case compared to 2022/23.

Other Expenditure includes Regional Integration Fund expenditure of £5.976M (2022/23: £5.084M) which aims to drive and enable integrated and collaborative working between social services, health, housing, the third and independent sectors to support underpinning principles of integration and prevention.

Other Expenditure also includes a negative balance which relates to the write back of liabilities from the Statement of Financial Position that have been assessed as no longer payable, which relate to previous years. The 2023/24 value of write backs is more than 2022/23 mainly relating to an agreed outcome on historic Continuing Health Care cases being settled at a lesser amount than had been provided.

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3.3 Expenditure on Hospital and Community Health Services

	2023-24	2022-23
	£000	£000
Directors' costs	1,896	1,665
Operational Staff costs	115,477	108,361
Single lead employer Staff Trainee Cost	0	0
Collaborative Bank Staff Cost	0	0
Supplies and services - clinical	5,767	6,089
Supplies and services - general	1,504	1,407
Consultancy Services	922	557
Establishment	1,949	2,247
Transport	886	1,031
Premises	6,803	8,308
External Contractors	0	0
Depreciation	4,651	4,216
Depreciation Right of Use assets (RoU)	528	654
Amortisation	0	0
Fixed asset impairments and reversals (Property, plant & equipment)	7,717	1,339
Fixed asset impairments and reversals (RoU Assets)	0	0
Fixed asset impairments and reversals (Intangible assets)	0	0
Impairments & reversals of financial assets	0	0
Impairments & reversals of non-current assets held for sale	0	0
Audit fees	323	300
Other auditors' remuneration	0	0
Losses, special payments and irrecoverable debts	76	206
Research and Development	0	0
Expense related to short-term leases	0	0
Expense related to low-value asset leases (excluding short-term leases)	0	0
Other operating expenses	(611)	(1,091)
Total	**147,888**	135,289

3.4 Losses, special payments and irrecoverable debts: charges to operating expenses

	2023-24	2022-23
Increase/(decrease) in provision for future payments:	£000	£000
Clinical negligence;		
Secondary care	(4,209)	(3,363)
Primary care	2,247	19
Redress Secondary Care	(78)	102
Redress Primary Care	0	0
Personal injury	409	136
All other losses and special payments	24	1
Defence legal fees and other administrative costs	309	75
Gross increase/(decrease) in provision for future payments	(1,298)	(3,030)
Contribution to Welsh Risk Pool	0	0
Premium for other insurance arrangements	0	0
Irrecoverable debts	(36)	266
Less: income received/due from Welsh Risk Pool	1,410	2,970
Total	76	206

	2023-24	2022-23
	£	£
Permanent injury included within personal injury £:	(49,262)	(146,835)

Patterson,Liz
04/07/2024 12:50:25

4. Miscellaneous Income

	2023-24 £000	2022-23 £000
Local Health Boards	2,325	2,371
Welsh Health Specialised Services Committee (WHSSC)/Emergency Ambulance Services Committee (EASC)	51	51
NHS Wales trusts	520	89
Welsh Special Health Authorities	1,221	485
Foundation Trusts	0	0
Other NHS England bodies	672	426
Other NHS Bodies	0	0
Local authorities	0	0
Welsh Government	5,404	3,739
Welsh Government Hosted bodies	0	0
Non NHS:		
Prescription charge income	0	0
Dental fee income	1,007	1,065
Private patient income	0	0
Overseas patients (non-reciprocal)	0	0
Injury Costs Recovery (ICR) Scheme	31	33
Other income from activities	1,906	1,841
Patient transport services	0	18
Education, training and research	603	710
Charitable and other contributions to expenditure	0	0
Receipt of NWSSP Covid centrally purchased assets	0	0
Receipt of Covid centrally purchased assets from other organisations	0	0
Receipt of donated assets	195	527
Receipt of Government granted assets	0	0
Right of Use Grant (Peppercorn Lease)	0	0
Non-patient care income generation schemes	0	0
NHS Wales Shared Services Partnership (NWSSP)	0	0
Deferred income released to revenue	483	1,997
Right of Use Asset Sub-leasing rental income	0	0
Contingent rental income from finance leases	0	0
Rental income from operating leases	70	64
Other income:		
Provision of laundry, pathology, payroll services	0	0
Accommodation and catering charges	136	111
Mortuary fees	5	19
Staff payments for use of cars	0	0
Business Unit	0	0
Scheme Pays Reimbursement Notional	(98)	110
Other	1,691	2,438
Total	**16,222**	16,094

Other income Includes;

	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
Total	**0**	0

Welsh Government miscellaneous income includes funding received on behalf of the hosted function of Health and Care Research Wales within the LHB. This has increased to £4.568M from an amount of £2.657M received in 22/23.

The Receipt of Donated Assets of £0.195M (2022/23: £0.527M) relates to contributions from Charitable Organisations to capital schemes and equipment. This is further detailed in Note 11.

The decrease in Other Income mainly relates to reduced income levels seen in 2023/24 in comparison to 2022/23 relating to funding received in respect of the THB renewals programme which aims to implement service provision and improvements to patient treatments post pandemic.

Rees-Jones,Liz
03/07/2024 12:50:25

5. Investment Revenue

	2023-24 £000	2022-23 £000
Rental revenue :		
PFI Finance lease income		
planned	0	0
contingent	0	0
Other finance lease revenue	0	0
Interest revenue :		
Bank accounts	0	0
Other loans and receivables	0	0
Impaired financial assets	0	0
Other financial assets	0	0
Total	**0**	0

6. Other gains and losses

	2023-24 £000	2022-23 £000
Gain/(loss) on disposal of property, plant and equipment	0	0
Gain/(loss) on disposal other than by sale of right of use assets assets	2	0
Gain/(loss) on disposal of intangible assets	0	0
Gain/(loss) on disposal of assets held for sale	0	0
Gain/(loss) on disposal of financial assets	0	0
Change on foreign exchange	0	0
Change in fair value of financial assets at fair value through SoCNE	0	0
Change in fair value of financial liabilities at fair value through SoCNE	0	0
Recycling of gain/(loss) from equity on disposal of financial assets held for sale	0	0
Total	**2**	0

7. Finance costs

	2023-24 £000	2022-23 £000
Interest on loans and overdrafts	0	0
Interest on obligations under finance leases	0	0
Interest on obligations under Right of Use Leases	9	14
Interest on obligations under PFI contracts;		
main finance cost	0	0
contingent finance cost	0	0
Impact of IFRS 16 on PPP/PFI contracts	0	0
Interest on late payment of commercial debt	0	0
Other interest expense	0	0
Total interest expense	**9**	14
Provisions unwinding of discount	12	(13)
Other finance costs	0	0
Total	**21**	1

Patterson,Liz
04/07/2024 12:50:25

8. Future charges to Statement of Comprehensive Net Expenditure (SoCNE)

LHB as lessee

As at 31st March 2024 the Teaching Health Board had 32 operating leases agreements.

	2023-24	2023-24	2023-24	2022-23
	Low Value & Short Term	Other	Total	Total
Payments recognised as an expense				
	£000	£000	£000	£000
Minimum lease payments	0	70	70	305
Contingent rents	0	0	0	0
Sub-lease payments	0	0	0	0
Total	0	70	70	305

Total future minimum lease payments				
Payable	£000	£000	£000	£000
Not later than one year	0	34	34	62
Between one and five years	0	28	28	18
After 5 years	0	0	0	0
Total	0	62	62	80

LHB as lessor

	2023-24	2022-23
Rental revenue	£000	£000
Rent	52	48
Contingent rents	0	0
Total revenue rental	52	48

Total future minimum lease payments		
Receivable	£000	£000
Not later than one year	49	48
Between one and five years	39	39
After 5 years	28	39
Total	116	126

Patterson,Liz
04/07/2024 12:50:25

9. Employee benefits and staff numbers

9.1 Employee costs

	Permanent Staff	Staff on Inward Secondment	Agency Staff	Specialist Trainee (SLE)	Collaborative Bank Staff	Other	Total	2022-23
	£000	£000	£000	£000	£000	£000	£000	£000
Salaries and wages	83,235	391	12,606	0	0	0	96,232	90,428
Social security costs	7,680	0	0	0	0	0	7,680	7,295
Employer contributions to NHS Pension Scheme	15,101	0	0	0	0	0	15,101	13,964
Other pension costs	0	0	0	0	0	0	0	0
Other employment benefits	0	0	0	0	0	0	0	0
Termination benefits	0	0	0	0	0	0	0	0
Total	106,016	391	12,606	0	0	0	119,013	111,687

Charged to capital	438	497
Charged to revenue	118,575	111,190
	119,013	111,687
Net movement in accrued employee benefits (untaken staff leave)	0	0

9.2 Average number of employees

	Permanent Staff Number	Staff on Inward Secondment Number	Agency Staff Number	Specialist Trainee (SLE) Number	Collaborative Bank Staff Number	Other Number	Total Number	2022-23 Number
Administrative, clerical and board members	623	3	1	0	0	0	627	683
Medical and dental	34	0	9	0	0	0	43	41
Nursing, midwifery registered	559	2	58	0	0	0	619	590
Professional, Scientific, and technical staff	82	0	8	0	0	0	90	88
Additional Clinical Services	408	0	42	0	0	0	450	422
Allied Health Professions	145	0	8	0	0	0	153	143
Healthcare Scientists	8	0	0	0	0	0	8	6
Estates and Ancilliary	165	0	0	0	0	0	165	174
Students	0	0	0	0	0	0	0	0
Total	2,024	5	126	0	0	0	2,155	2,147

9.3. Retirements due to ill-health

	2023-24	2022-23
Number	5	5
Estimated additional pension costs £	138,760	477,190

The estimated additional pension costs of these ill-health retirements have been calculated on an average basis and are borne by the NHS Pension Scheme.

9.4 Employee benefits

The Teaching Health Board does not have an employee benefit scheme.

Patterson,Liz
04/07/2024 12:50:25

9.5 Reporting of other compensation schemes - exit packages

Exit packages cost band (including any special payment element)	2023-24 Number of compulsory redundancies	2023-24 Number of other departures	2023-24 Total number of exit packages	2023-24 Number of departures where special payments have been made	2022-23 Total number of exit packages
	Whole numbers only	Whole numbers only	Whole numbers only	Whole numbers only	Whole numbers only
less than £10,000	0	1	1	0	0
£10,000 to £25,000	1	0	1	0	0
£25,000 to £50,000	0	0	0	0	0
£50,000 to £100,000	0	0	0	0	0
£100,000 to £150,000	0	0	0	0	0
£150,000 to £200,000	0	0	0	0	0
more than £200,000	0	0	0	0	0
Total	1	1	2	0	0

Exit packages cost band (including any special payment element)	2023-24 Cost of compulsory redundancies	2023-24 Cost of other departures	2023-24 Total cost of exit packages	2023-24 Cost of special element included in exit packages	2022-23 Total cost of exit packages
	£	£	£	£	£
less than £10,000	0	5,872	5,872	5,872	0
£10,000 to £25,000	13,043	0	13,043	13,043	0
£25,000 to £50,000	0	0	0	0	0
£50,000 to £100,000	0	0	0	0	0
£100,000 to £150,000	0	0	0	0	0
£150,000 to £200,000	0	0	0	0	0
more than £200,000	0	0	0	0	0
Total	13,043	5,872	18,915	18,915	0

Exit costs paid in year of departure	Total paid in year 2023-24	Total paid in year 2022-23
	£	£
Exit costs paid in year	18,915	0
Total	18,915	0

Redundancy and other departure costs have been paid in accordance with the provisions of the All Wales Organisational Change Policy.

Where the Teaching Health Board has agreed early retirements, the additional costs are met by the Teaching Health Board and not by the NHS Pensions Scheme. Ill-health retirement costs are met by the NHS Pensions Scheme and are not included in the table.

Patterson,Liz
04/07/2024 12:50:25

9.6 Fair Pay disclosures

9.6.1 Remuneration Relationship

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director/employee in their organisation and the 25th percentile, median and 75th percentile remuneration of the organisation's workforce.

	2023-24	**2023-24**	**2023-24**	2022-23	2022-23	2022-23
	£000	**£000**	**£000**	£000	£000	£000
Total pay and benefits	**Chief Executive**	**Employee**	**Ratio**	Chief Executive	Employee	Ratio
25th percentile pay ratio	**177**	**28**	**6.3:1**	177	25	7.1:1
Median pay	**177**	**36**	**4.9:1**	177	33	5.4:1
75th percentile pay ratio	**177**	**48**	**3.7:1**	177	43	4.1:1
Salary component of total pay and benefits						
25th percentile pay ratio	**177**	**28**		177	25	
Median pay	**177**	**36**		177	33	
75th percentile pay ratio	**177**	**48**		177	43	

Total pay and benefits	**Highest Paid Director**	**Employee**	**Ratio**	Highest Paid Director	Employee	Ratio
25th percentile pay ratio	**177**	**28**	**6.3:1**	177	25	7.1:1
Median pay	**177**	**36**	**4.9:1**	177	33	5.4:1
75th percentile pay ratio	**177**	**48**	**3.7:1**	177	43	4.1:1
Salary component of total pay and benefits						
25th percentile pay ratio	**177**	**28**		177	25	
Median pay	**177**	**36**		177	33	
75th percentile pay ratio	**177**	**48**		177	43	

In 2023-24, 2 (2022-23, 2) employees received remuneration in excess of the highest-paid director.

Remuneration for all staff ranged from £22,720 to £216,219 (2022-23, £20,758 to £217,294).

The all staff range includes directors (including the highest paid director) and excludes pension benefits of all employees.

Financial year summary

9.6.2 Percentage Changes	**2022-23 to 2023-24**	2021-22 to 2022-23
% Change from previous financial year in respect of Chief Executive	**%**	**%**
Salary and allowances	**-2**	2
Performance pay and bonuses	**0**	0
% Change from previous financial year in respect of highest paid director		
Salary and allowances	**-2**	2
Performance pay and bonuses	**0**	0
Average % Change from previous financial year in respect of employees takes as a whole		
Salary and allowances	**9**	5
Performance pay and bonuses	**0**	0

Patterson,Liz
04/07/2024 12:50:25

9.7 Pension costs

Past and present employees are covered by the provisions of the NHS Pension Schemes. Details of the benefits payable and rules of the schemes can be found on the NHS Pensions website at www.nhsbsa.nhs.uk/pensions. Both the 1995/2008 and 2015 schemes are accounted for, and the scheme liability valued, as a single combined scheme. Both are unfunded defined benefit schemes that cover NHS employers, GP practices and other bodies, allowed under the direction of the Secretary of State for Health and Social Care in England and Wales. They are not designed to be run in a way that would enable NHS bodies to identify their share of the underlying scheme assets and liabilities. Therefore, each scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS body of participating in each scheme is taken as equal to the contributions payable to that scheme for the accounting period.

In order that the defined benefit obligations recognised in the financial statements do not differ materially from those that would be determined at the reporting date by a formal actuarial valuation, the FReM requires that “the period between formal valuations shall be four years, with approximate assessments in intervening years”.
An outline of these follows:

a) Accounting valuation
A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary’s Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2024, is based on valuation data as 31 March 2023, updated to 31 March 2024 with summary global member and accounting data. In undertaking this actuarial assessment, the methodology prescribed in IAS 19, relevant FReM interpretations, and the discount rate prescribed by HM Treasury have also been used.

The latest assessment of the liabilities of the scheme is contained in the Statement by the Actuary, which forms part of the annual NHS Pension Scheme Annual Report and Accounts. These accounts can be viewed on the NHS Pensions website and are published annually. Copies can also be obtained from The Stationery Office.

b) Full actuarial (funding) valuation
The purpose of this valuation is to assess the level of liability in respect of the benefits due under the schemes (taking into account recent demographic experience), and to recommend contribution rates payable by employees and employers.

The latest actuarial valuation undertaken for the NHS Pension Scheme was completed as at 31 March 2020. The results of this valuation set the employer contribution rate payable from 1 April 2024 to 23.7% of pensionable pay. The core cost cap cost of the scheme was calculated to be outside of the 3% cost cap corridor as at 31 March 2020. However, when the wider economic situation was taken into account through the economic cost cap cost of the scheme, the cost cap corridor was not similarly breached. As a result, there was no impact on the member benefit

Patterson,Liz
04/07/2024 12:50:25

c) National Employment Savings Trust (NEST)

NEST is a workplace pension scheme, which was set up by legislation and is treated as a trust-based scheme. The Trustee responsible for running the scheme is NEST Corporation. It's a non-departmental public body (NDPB) that operates at arm's length from government and is accountable to Parliament through the Department for Work and Pensions (DWP).

NEST Corporation has agreed a loan with the Department for Work and Pensions (DWP). This has paid for the scheme to be set up and will cover expected shortfalls in scheme costs during the earlier years while membership is growing.

NEST Corporation aims for the scheme to become self-financing while providing consistently low charges to members.

Using qualifying earnings to calculate contributions, currently the legal minimum level of contributions is 8% of a jobholder's qualifying earnings, for employers whose legal duties have started. The employer must pay at least 3% of this.

The earnings band used to calculate minimum contributions under existing legislation is called qualifying earnings. Qualifying earnings are currently those between £6,240 and £50,270 for the 2023-24 tax year (2022-23 £6,240 and £50,270).

Restrictions on the annual contribution limits were removed on 1st April 2017.

Patterson,Liz
04/07/2024 12:50:25

10. Public Sector Payment Policy - Measure of Compliance

10.1 Prompt payment code - measure of compliance

The Welsh Government requires that Health Boards pay all their trade creditors in accordance with the CBI prompt payment code and Government Accounting rules. The Welsh Government has set as part of the Health Board financial targets a requirement to pay 95% of the number of non-NHS creditors within 30 days of delivery.

	2023-24	**2023-24**	2022-23	2022-23
NHS	**Number**	**£000**	Number	£000
Total bills paid	1,852	181,449	1,524	24,182
Total bills paid within target	1,298	169,971	1,015	16,398
Percentage of bills paid within target	**70.1%**	**93.7%**	66.6%	67.8%
Non-NHS				
Total bills paid	54,338	118,008	50,476	123,821
Total bills paid within target	50,281	112,735	44,751	118,997
Percentage of bills paid within target	**92.5%**	**95.5%**	88.7%	96.1%
Total				
Total bills paid	**56,190**	**299,457**	52,000	148,003
Total bills paid within target	**51,579**	**282,706**	45,766	135,395
Percentage of bills paid within target	**91.8%**	**94.4%**	88.0%	91.5%

The Teaching Health Board performance at 92.5% has not met the administrative target of payment 95% of the number of non-nhs creditors paid within 30 days nor did it in 2022/23

10.2 The Late Payment of Commercial Debts (Interest) Act 1998

	2023-24	2022-23
	£	£
Amounts included within finance costs (note 7) from claims made under this legislation	**0**	0
Compensation paid to cover debt recovery costs under this legislation	**0**	0
Total	**0**	**0**

Patterson,Liz
04/07/2024 12:50:25

11.1 Property, plant and equipment

2023-24

	Land £000	Buildings, excluding dwellings £000	Dwellings £000	Assets under construction & payments on account £000	Plant and machinery £000	Transport equipment £000	Information technology £000	Furniture & fittings £000	Total £000
Cost at 31 March bf	13,043	67,872	1,478	18,245	8,525	424	6,194	0	115,781
NHS Wales Transfers	0	0	0	0	0	0	0	0	0
Prepayments	0	0	0	0	0	0	0	0	0
Transfer of Finance Leases to ROU Asset Note	0	0	0	0	0	0	0	0	0
Cost or valuation at 1 April 2023	**13,043**	**67,872**	**1,478**	**18,245**	**8,525**	**424**	**6,194**	**0**	**115,781**
Indexation	(403)	3,477	88	0	0	0	0	0	3,162
Additions									
- purchased	0	1,429	(1)	3,175	362	0	1,178	0	6,143
- donated	0	40	0	0	155	0	0	0	195
- government granted	0	0	0	0	0	0	0	0	0
Transfer from/into other NHS bodies	0	0	0	0	0	0	0	0	0
Reclassifications	0	16,845	0	(16,845)	0	0	0	0	0
Revaluations	0	0	0	0	0	0	0	0	0
Reversal of impairments	0	583	0	0	0	0	0	0	583
Impairments	(9)	(8,291)	0	0	0	0	0	0	(8,300)
Reclassified as held for sale	0	0	0	0	0	0	0	0	0
Disposals	0	(322)	0	0	(1,130)	(14)	(2,057)	0	(3,523)
At 31 March 2024	**12,631**	**81,633**	**1,565**	**4,575**	**7,912**	**410**	**5,315**	**0**	**114,041**
Depreciation at 31 March bf	0	2,725	52	0	6,186	345	3,288	0	**12,596**
NHS Wales Transfers	0	0	0	0	0	0	0	0	**0**
Transfer of Finance Leases to ROU Asset Note	0	0	0	0	0	0	0	0	**0**
Depreciation at 1 April 2023	**0**	**2,725**	**52**	**0**	**6,186**	**345**	**3,288**	**0**	**12,596**
Indexation	0	163	3	0	0	0	0	0	**166**
Transfer from/into other NHS bodies	0	0	0	0	0	0	0	0	**0**
Reclassifications	0	0	0	0	0	0	0	0	**0**
Revaluations	0	0	0	0	0	0	0	0	**0**
Reversal of impairments	0	0	0	0	0	0	0	0	**0**
Impairments	0	0	0	0	0	0	0	0	**0**
Reclassified as held for sale	0	0	0	0	0	0	0	0	**0**
Disposals	0	(322)	0	0	(1,118)	(14)	(2,056)	0	(3,510)
Provided during the year	0	2,912	67	0	765	26	881	0	4,651
At 31 March 2024	**0**	**5,478**	**122**	**0**	**5,833**	**357**	**2,113**	**0**	**13,903**
Net book value at 1 April 2023	**13,043**	**65,147**	**1,426**	**18,245**	**2,339**	**79**	**2,906**	**0**	**103,185**
Net book value at 31 March 2024	**12,631**	**76,155**	**1,443**	**4,575**	**2,079**	**53**	**3,202**	**0**	**100,138**
Net book value at 31 March 2024 comprises :									
Purchased	12,631	72,863	1,443	4,575	1,923	53	3,202	0	**96,690**
Donated	0	3,292	0	0	156	0	0	0	**3,448**
Government Granted	0	0	0	0	0	0	0	0	**0**
At 31 March 2024	**12,631**	**76,155**	**1,443**	**4,575**	**2,079**	**53**	**3,202**	**0**	**100,138**
Asset financing :									
Owned	12,631	76,155	1,443	4,575	2,079	53	3,202	0	**100,138**
On-SoFP MIMS Funded PPP contracts	0	0	0	0	0	0	0	0	**0**
On-SoFP PFI contracts	0	0	0	0	0	0	0	0	**0**
PFI residual interests	0	0	0	0	0	0	0	0	**0**
At 31 March 2024	**12,631**	**76,155**	**1,443**	**4,575**	**2,079**	**53**	**3,202**	**0**	**100,138**

The net book value of land, buildings and dwellings at 31 March 2024 comprises :

	£000
Freehold	90,229
Long Leasehold	0
Short Leasehold	0
	90,229

Valuers 'material uncertainty', in valuation. The disclosure relates to the materiality in the valuation report not that of the underlying account. **0**

The land and buildings were revalued by the Valuation Office Agency with an effective date of 1st April 2022. The valuation was prepared in accordance with the terms of the latest version of the Royal Institute of Chartered Surveyors' Valuation Standards. LHB s are required to apply the revaluation model set out in IAS 16 and value its capital assets to fair value. Fair value is defined by IAS 16 as the amount for which an asset could be exchanged between knowledgeable, willing parties in an arms length transaction. This has been undertaken on the assumption that the property is sold as part of the continuing enterprise in occupation.

The reclassification in year relates to the bringing into use of buildings that were previously Assets under construction. The main part of this reclassification relates to the Machynlleth Hospital Reconfiguration Project at £15.948M

Page 40 of 75
04/09/2024 12:50:25

11.1 Property, plant and equipment

2022-23	Land £000	Buildings, excluding dwellings £000	Dwellings £000	Assets under construction & payments on account £000	Plant and machinery £000	Transport equipment £000	Information technology £000	Furniture & fittings £000	Total £000
Cost at 31 March bf	14,377	71,032	722	12,665	8,538	424	7,493	0	115,251
NHS Wales Transfers	0	0	0	0	0	0	0	0	0
Prepayments	0	0	0	0	0	0	0	0	0
Transfer of Finance Leases to ROU Asset Note	0	0	0	0	0	0	0	0	0
Cost or valuation at 1 April 2022	14,377	71,032	722	12,665	8,538	424	7,493	0	115,251
Indexation	(403)	2,469	49	0	0	0	0	0	2,115
Additions									
- purchased	0	2,643	100	8,642	494	0	743	0	12,622
- donated	0	527	0	0	0	0	0	0	527
- government granted	0	0	0	0	0	0	0	0	0
Transfer from/into other NHS bodies	0	0	0	0	0	0	0	0	0
Reclassifications	0	2,763	299	(3,062)	0	0	0	0	0
Revaluations	(545)	(10,609)	308	0	0	0	0	0	(10,846)
Reversal of impairments	0	1,213	0	0	0	0	0	0	1,213
Impairments	(386)	(2,166)	0	0	0	0	0	0	(2,552)
Reclassified as held for sale	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	(507)	0	(2,042)	0	(2,549)
At 31 March 2023	13,043	67,872	1,478	18,245	8,525	424	6,194	0	115,781
Depreciation at 31 March bf	0	11,104	132	0	5,905	284	4,495	0	**21,920**
NHS Wales Transfers	0	0	0	0	0	0	0	0	**0**
Transfer of Finance Leases to ROU Asset Note	0	0	0	0	0	0	0	0	**0**
Depreciation at 1 April 2022	0	11,104	132	0	5,905	284	4,495	0	21,920
Indexation	0	14	0	0	0	0	0	0	14
Transfer from/into other NHS bodies	0	0	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0	0	0
Revaluations	0	(10,872)	(133)	0	0	0	0	0	(11,005)
Reversal of impairments	0	0	0	0	0	0	0	0	0
Impairments	0	0	0	0	0	0	0	0	0
Reclassified as held for sale	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	(507)	0	(2,042)	0	(2,549)
Provided during the year	0	2,479	53	0	788	61	835	0	4,216
At 31 March 2023	0	2,725	52	0	6,186	345	3,288	0	12,596
Net book value at 1 April 2022	14,377	59,928	590	12,665	2,633	140	2,998	0	93,331
Net book value at 31 March 2023	13,043	65,147	1,426	18,245	2,339	79	2,906	0	103,185
Net book value at 31 March 2023 comprises :									
Purchased	13,043	61,952	1,426	18,245	2,302	79	2,906	0	99,953
Donated	0	3,195	0	0	37	0	0	0	3,232
Government Granted	0	0	0	0	0	0	0	0	0
At 31 March 2023	13,043	65,147	1,426	18,245	2,339	79	2,906	0	103,185
Asset financing :									
Owned	13,043	65,147	1,426	18,245	2,339	79	2,906	0	103,185
On-SoFP PFI contracts	0	0	0	0	0	0	0	0	0
PFI residual interests	0	0	0	0	0	0	0	0	0
At 31 March 2023	13,043	65,147	1,426	18,245	2,339	79	2,906	0	103,185

The net book value of land, buildings and dwellings at 31 March 2023 comprises :

	£000
Freehold	79,616
Long Leasehold	0
Short Leasehold	0
	79,616

Valuers 'material uncertainty', in valuation. The disclosure relates to the materiality in the valuation report not that of the underlying account. 0

The land and buildings were revalued by the Valuation Office Agency with an effective date of 1st April 2022. The valuation has been prepared in accordance with the terms of the latest version of the Royal Institute of Chartered Surveyors' Valuation Standards. LHB s are required to apply the revaluation model set out in IAS 16 and value its capital assets to fair value. Fair value is defined by IAS 16 as the amount for which an asset could be exchanged between knowledgeable, willing parties in an arms length transaction. This has been undertaken on the assumption that the property is sold as part of the continuing enterprise in occupation.

Patterson,Liz
04/07/2024 12:50:25

11. Property, plant and equipment (continued)

Disclosures:
i) Donated Assets
Powys LHB has received the following donated assets during the year. £0.089M from the Moondance Foundation and £0.106M of various contributions from the LHB charity and Hospital League of Friends in respect of small garden schemes or provision of medical equipment.

ii) Valuations
The LHBs land and Buildings were revalued by the Valuation Office Agency with an effective date of 1st April 2022. The valuation has been prepared in accordance with the terms of the latest version of the Royal Institute of Chartered Surveyors' Valuation Standards.

The LHB is required to apply the revaluation model set out in IAS 16 and value its capital assets to fair value. Fair value is defined by IAS 16 as the amount for which an asset could be exchanged between knowledgeable, willing parties in an arms length transaction. This has been undertaken on the assumption that the property is sold as part of the continuing enterprise in operation.

There has also been a valuation of the Bro Ddyfi Health and Wellbeing project upon it being brought into use during the year. Details of this are included in note 13.

iii) Asset Lives
Depreciated as follows:
- Land is not depreciated.
- Buildings as determined by the Valuation Office Agency.
- Equipment 5-15 years.

iv) Compensation
There has been no compensation received from third parties for assets impaired, lost or given up, that is included in the income statement.

v) Write Downs
There have not been write downs.

v1)Market Value
vi) The Teaching Health Board does not hold any property where the value is materially different from its open market value.

vii) Assets Held for Sale or sold in the period.
There are not assets held for sale or sold in the period.

IFRS 13 Fair value measurement
There are no assets requiring Fair Value measurement under IFRS 13.

Patterson,Liz
04/07/2024 12:50:25

11. Property, plant and equipment

11.2 Non-current assets held for sale

	Land	Buildings, including dwelling	Other property, plant and equipment	Intangible assets	Other assets	Total
	£000	£000	£000	£000	£000	£000
Balance brought forward 1 April 2023	0	0	0	0	0	**0**
Plus assets classified as held for sale in the year	0	0	0	0	0	**0**
Revaluation	0	0	0	0	0	**0**
Less assets sold in the year	0	0	0	0	0	**0**
Add reversal of impairment of assets held for sale	0	0	0	0	0	**0**
Less impairment of assets held for sale	0	0	0	0	0	**0**
Less assets no longer classified as held for sale, for reasons other than disposal by sale	0	0	0	0	0	**0**
Balance carried forward 31 March 2024	0	0	0	0	0	**0**
Balance brought forward 1 April 2022	0	0	0	0	0	**0**
Plus assets classified as held for sale in the year	0	0	0	0	0	**0**
Revaluation	0	0	0	0	0	**0**
Less assets sold in the year	0	0	0	0	0	**0**
Add reversal of impairment of assets held for sale	0	0	0	0	0	**0**
Less impairment of assets held for sale	0	0	0	0	0	**0**
Less assets no longer classified as held for sale, for reasons other than disposal by sale	0	0	0	0	0	**0**
Balance carried forward 31 March 2023	0	0	0	0	0	**0**

Patterson,Liz
04/07/2024 12:50:25

11.3 Right of Use Assets

The organisation's right of use asset leases are disclosed across the relevant headings below. Most are individually insignificant, however, one is significant in its own right:

Glan Irfon lease held under Land and Buildings - NBV at 31 March 2023 £0.488m

2023-24	Land £000	Land & buildings £000	Buildings £000	Dwellings £000	Plant and machinery £000	Transport equipment £000	Information technology £000	Furniture & fittings £000	Total £000
Cost or valuation at 31 March	0	1,796	0	0	528	0	0	0	**2,324**
Lease prepayments in relation to RoU Assets	0	0	0	0	0	0	0	0	**0**
Transfer of Finance Leases from PPE Note	0	0	0	0	0	0	0	0	**0**
Operating Leases Transitioning	0	0	0	0	0	0	0	0	**0**
Cost or valuation at 1 April	**0**	**1,796**	**0**	**0**	**528**	**0**	**0**	**0**	**2,324**
Additions	0	110	0	0	202	0	0	0	**312**
Transfer from/into other NHS bodies	0	0	0	0	0	0	0	0	**0**
Disposals other than by sale	0	-332	0	0	-59	0	0	0	**-391**
Reclassifications	0	0	0	0	0	0	0	0	**0**
Revaluations	0	0	0	0	0	0	0	0	**0**
Reversal of impairments	0	0	0	0	0	0	0	0	**0**
Impairments	0	0	0	0	0	0	0	0	**0**
De-recognition	0	0	0	0	0	0	0	0	**0**
At 31 March	**0**	**1,574**	**0**	**0**	**671**	**0**	**0**	**0**	**2,245**
Depreciation at 31 March	0	418	0	0	236	0	0	0	**654**
Transfer of Finance Leases from PPE Note	0	0	0	0	0	0	0	0	**0**
Operating Leases Transitioning	0	0	0	0	0	0	0	0	**0**
Depreciation at 1 April	**0**	**418**	**0**	**0**	**236**	**0**	**0**	**0**	**654**
Recognition	0	0	0	0	0	0	0	0	**0**
Transfers from/into other NHS bodies	0	0	0	0	0	0	0	0	**0**
Disposals other than by sale	0	0	0	0	0	0	0	0	**0**
Reclassifications	0	0	0	0	0	0	0	0	**0**
Revaluations	0	0	0	0	0	0	0	0	**0**
Reversal of impairments	0	0	0	0	0	0	0	0	**0**
Impairments	0	0	0	0	0	0	0	0	**0**
De-recognition	0	0	0	0	0	0	0	0	**0**
Provided during the year	0	317	0	0	211	0	0	0	**528**
At 31 March	**0**	**735**	**0**	**0**	**447**	**0**	**0**	**0**	**1,182**
Net book value at 1 April	**0**	**1,378**	**0**	**0**	**292**	**0**	**0**	**0**	**1,670**
Net book value at 31 March	**0**	**839**	**0**	**0**	**224**	**0**	**0**	**0**	**1,063**

RoU Asset Total Value Split by Lessor **Lessor**	Land £000	Land & buildings £000	Buildings £000	Dwellings £000	Plant and machinery £000	Transport equipment £000	Information technology £000	Furniture & fittings £000	Total £000
NHS Wales Peppercorn Leases	0	0	0	0	0	0	0	0	**0**
NHS Wales Market Value Leases	0	0	0	0	0	0	0	0	**0**
Other Public Sector Peppercorn Leases	0	456	0	0	0	0	0	0	**456**
Other Public Sector Market Value Leases	0	136	0	0	0	0	0	0	**136**
Private Sector Peppercorn Leases	0	57	0	0	0	0	0	0	**57**
Private Sector Market Value Leases	0	191	0	0	224	0	0	0	**415**
Total	**0**	**839**	**0**	**0**	**224**	**0**	**0**	**0**	**1,063**

Patterson,Liz
04/07/2024 12:50:25

11.3 Right of Use Assets

2022-23	Land £000	Land & buildings £000	Buildings £000	Dwellings £000	Plant and machinery £000	Transport equipment £000	Information technology £000	Furniture & fittings £000	Total £000
Cost or valuation at 31 March	0	0	0	0	0	0	0	0	**0**
Lease prepayments in relation to RoU Assets	0	0	0	0	0	0	0	0	**0**
Transfer of Finance Leases from PPE Note	0	0	0	0	0	0	0	0	**0**
Operating Leases Transitioning	0	1,796	0	0	466	0	0	0	**2,262**
Cost or valuation at 1 April	**0**	**1,796**	**0**	**0**	**466**	**0**	**0**	**0**	**2,262**
Additions	0	0	0	0	62	0	0	0	**62**
Transfer from/into other NHS bodies	0	0	0	0	0	0	0	0	**0**
Disposals other than by sale	0	0	0	0	0	0	0	0	**0**
Reclassifications	0	0	0	0	0	0	0	0	**0**
Revaluations	0	0	0	0	0	0	0	0	**0**
Reversal of impairments	0	0	0	0	0	0	0	0	**0**
Impairments	0	0	0	0	0	0	0	0	**0**
De-recognition	0	0	0	0	0	0	0	0	**0**
At 31 March	**0**	**1,796**	**0**	**0**	**528**	**0**	**0**	**0**	**2,324**
Depreciation at 31 March	0	0	0	0	0	0	0	0	**0**
Transfer of Finance Leases from PPE Note	0	0	0	0	0	0	0	0	**0**
Operating Leases Transitioning	0	0	0	0	0	0	0	0	**0**
Depreciation at 1 April	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Recognition	0	0	0	0	0	0	0	0	**0**
Transfers from/into other NHS bodies	0	0	0	0	0	0	0	0	**0**
Disposals other than by sale	0	0	0	0	0	0	0	0	**0**
Reclassifications	0	0	0	0	0	0	0	0	**0**
Revaluations	0	0	0	0	0	0	0	0	**0**
Reversal of impairments	0	0	0	0	0	0	0	0	**0**
Impairments	0	0	0	0	0	0	0	0	**0**
De-recognition	0	0	0	0	0	0	0	0	**0**
Provided during the year	0	418	0	0	236	0	0	0	**654**
At 31 March	**0**	**418**	**0**	**0**	**236**	**0**	**0**	**0**	**654**
Net book value at 1 April	**0**	**1,796**	**0**	**0**	**466**	**0**	**0**	**0**	**2,262**
Net book value at 31 March	**0**	**1,378**	**0**	**0**	**292**	**0**	**0**	**0**	**1,670**

RoU Asset Total Value Split by Lessor **Lessor**	**Land £000**	**Land & buildings £000**	**Buildings £000**	**Dwellings £000**	**Plant and machinery £000**	**Transport equipment £000**	**Information technology £000**	**Furniture & fittings £000**	**Total £000**
NHS Wales Peppercorn Leases	0	0	0	0	0	0	0	0	**0**
NHS Wales Market Value Leases	0	0	0	0	0	0	0	0	**0**
Other Public Sector Peppercorn Leases	0	488	0	0	0	0	0	0	**488**
Other Public Sector Market Value Leases	0	286	0	0	0	0	0	0	**286**
Private Sector Peppercorn Leases	0	75	0	0	0	0	0	0	**75**
Private Sector Market Value Leases	0	529	0	0	292	0	0	0	**821**
Total	**0**	**1,378**	**0**	**0**	**292**	**0**	**0**	**0**	**1,670**

Patterson,Liz
04/07/2024 12:50:25

11.3 Right of Use Assets continued

Quantitative disclosures

	2023-24	2023-24	2023-24	2023-24	2022-23
Maturity analysis	**LAND**	**BUILDINGS**	**OTHER**	**TOTAL**	
Contractual undiscounted cash flows relating to lease liabilities	**£000**	**£000**	**£000**	**£000**	**£000**
Less than 1 year	0	179	104	283	610
2-5 years	0	181	91	272	516
> 5 years	0	0	0	0	0
Less finance charges allocated to future periods	0	-5	-5	-10	-15
Total	**0**	**355**	**190**	**545**	**1,111**

Lease Liabilities (net of irrecoverable VAT)	**2023-24**	2022-23
Current	278	603
Non-Current	267	508
Total	**545**	**1,111**

Amounts Recognised in Statement of Comprehensive Net Expenditure	**2023-24**	2022-23
Depreciation	528	654
Impairment	0	0
Variable lease payments not included in lease liabilities - Interest expense	9	14
Sub-leasing income	0	0
Expense related to short-term leases	0	0
Expense related to low-value asset leases (excluding short-term leases)	0	0
Amounts Recognised in Statement of Cashflows (net of irrecoverable VAT)		
Interest expense	0	-14
Repayments of principal on leases	-312	0
Total	**-312**	**-14**

The Teaching Health Board leases land, buildings and equipment where required to deliver core services.

Where an extension option exists within a lease, the Teaching Health Board has assessed on an individual contract basis and reflected any extension period within the reported liabilities where it is reasonably certain that the option will be exercised.

Patterson,Liz
04/07/2024 12:50:25

12. Intangible non-current assets
2023-24

	Software (purchased)	Software (internally generated)	Licences and trademarks	Patents	Development expenditure- internally generated	Assets under Construction	Total
	£000	£000	£000	£000	£000	£000	£000
Cost or valuation at 1 April 2023	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0
Reversal of impairments	0	0	0	0	0	0	0
Impairments	0	0	0	0	0	0	0
Additions- purchased	0	0	0	0	0	0	0
Additions- internally generated	0	0	0	0	0	0	0
Additions- donated	0	0	0	0	0	0	0
Additions- government granted	0	0	0	0	0	0	0
Reclassified as held for sale	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0
Gross cost at 31 March 2024	0	0	0	0	0	0	0
Amortisation at 1 April 2023	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0
Reversal of impairments	0	0	0	0	0	0	0
Impairment	0	0	0	0	0	0	0
Provided during the year	0	0	0	0	0	0	0
Reclassified as held for sale	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0
Amortisation at 31 March 2024	0	0	0	0	0	0	0
Net book value at 1 April 2023	0	0	0	0	0	0	0
Net book value at 31 March 2024	0	0	0	0	0	0	0
NBV at 31 March 2024							
Purchased	0	0	0	0	0	0	0
Donated	0	0	0	0	0	0	0
Government Granted	0	0	0	0	0	0	0
Internally generated	0	0	0	0	0	0	0
Total at 31 March 2024	0	0	0	0	0	0	0

Patterson,Liz
04/07/2024 12:50:25

12. Intangible non-current assets
2022-23

	Software (purchased)	Software (internally generated)	Licences and trademarks	Patents	Development expenditure- internally generated	Assets under Construction	**Total**
	£000	£000	£000	£000	£000	£000	**£000**
Cost or valuation at 1 April 2022	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Revaluation	0	0	0	0	0	0	**0**
Reclassifications	0	0	0	0	0	0	**0**
Reversal of impairments	0	0	0	0	0	0	**0**
Impairments	0	0	0	0	0	0	**0**
Additions- purchased	0	0	0	0	0	0	**0**
Additions- internally generated	0	0	0	0	0	0	**0**
Additions- donated	0	0	0	0	0	0	**0**
Additions- government granted	0	0	0	0	0	0	**0**
Reclassified as held for sale	0	0	0	0	0	0	**0**
Transfers	0	0	0	0	0	0	**0**
Disposals	0	0	0	0	0	0	**0**
Gross cost at 31 March 2023	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Amortisation at 31 March bf	**0**	**0**	**0**	**0**	**0**	**0**	**0**
NHS Wales Transfers	0	0	0	0	0	0	**0**
Transfer of Finance Leases to ROU Asset Note	0	0	0	0	0	0	**0**
Amortisation at 1 April 2022	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Revaluation	0	0	0	0	0	0	**0**
Reclassifications	0	0	0	0	0	0	**0**
Reversal of impairments	0	0	0	0	0	0	**0**
Impairment	0	0	0	0	0	0	**0**
Provided during the year	0	0	0	0	0	0	**0**
Reclassified as held for sale	0	0	0	0	0	0	**0**
Transfers	0	0	0	0	0	0	**0**
Disposals	0	0	0	0	0	0	**0**
Amortisation at 31 March 2023	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Net book value at 1 April 2022	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Net book value at 31 March 2023	**0**	**0**	**0**	**0**	**0**	**0**	**0**
NBV at 31 March 2023							
Purchased	0	0	0	0	0	0	**0**
Donated	0	0	0	0	0	0	**0**
Government Granted	0	0	0	0	0	0	**0**
Internally generated	0	0	0	0	0	0	**0**
Total at 31 March 2023	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Patterson,Liz
04/07/2024 12:50:25

Additional Disclosures re Intangible Assets

The Teaching Health Board does not hold any Intangible Assets

Patterson,Liz
04/07/2024 12:50:25

13 . Impairments

	2023-24 Property, plant & equipment £000	2023-24 Right of Use Assets £000	2023-24 Intangible assets £000	2022-23 Property, plant & equipment £000	2022-23 Right of Use Assets £000	2022-23 Intangible assets £000
Impairments arising from :						
Loss or damage from normal operations	0	0	0	0	0	0
Abandonment in the course of construction	0	0	0	0	0	0
Over specification of assets (Gold Plating)	0	0	0	0	0	0
Loss as a result of a catastrophe	0	0	0	0	0	0
Unforeseen obsolescence	0	0	0	0	0	0
Changes in market price	0	0	0	0	0	0
Others (specify)	8,300	0	0	2,552	0	0
Reversal of Impairments	(583)	0	0	(1,213)	0	0
Total of all impairments	**7,717**	**0**	**0**	1,339	0	0
Analysis of impairments charged to reserves in year :						
Charged to the Statement of Comprehensive Net Expenditure	7,717	0	0	1,339	0	0
Impairments as a result of revaluation/indexation Charged to Revaluation Reserve	0	0	0	0	0	0
Impairments as a result of a loss of economic value or service potential Charged to Revaluation Reserve	0	0	0	0	0	0
Total	**7,717**	**0**	**0**	1,339	0	0

There is a reversal of impairment of £0.583M which has occurred as a result of an increase arising on revaluations due to in dexation applied during the year that reversed an impairment for the same assets previously recognised as impairments in expenditure. In these cases it is credited to expenditure to the extent of the decrease previously charged there

Within the healthcare segment of the Teaching Health Board, there are two downward impairments in year totalling £8.300M charged to the statement of Comprehensive Net Expenditure. This includes the downward valuation of £8.291M as a result of the initial valuation for the bringing into use the reconfiguration project at Machynlleth Hospital . There has also been an impairment of £0.009M Land assets for which there was insufficient revaluation reserve accumulated at the indexation date.
Impairment funding to cover adjustments required is provided to the Teaching Health Board by Welsh Government on an annual ba sis.

Patterson,Liz
04/07/2024 12:50:25

14.1 Inventories

	31 March 2024 £000	31 March 2023 £000
Drugs	**152**	105
Consumables	**54**	30
Energy	**0**	4
Work in progress	**0**	0
Other	**5**	8
Total	**211**	147
Of which held at realisable value	**0**	0

14.2 Inventories recognised in expenses

	31 March 2024 £000	31 March 2023 £000
Inventories recognised as an expense in the period	**0**	0
Write-down of inventories (including losses)	**3**	0
Reversal of write-downs that reduced the expense	**0**	0
Total	**3**	**0**

Patterson,Liz
04/07/2024 12:50:25

15. Trade and other Receivables

Current	**31 March 2024 £000**	31 March 2023 £000
Welsh Government	**642**	148
WHSSC / EASC	**147**	58
Welsh Health Boards	**212**	605
Welsh NHS Trusts	**784**	742
Welsh Special Health Authorities	**334**	178
Non - Welsh Trusts	**1,080**	430
Other NHS	**0**	0
2019-20 Scheme Pays - Welsh Government Reimbursement	**0**	136
Welsh Risk Pool Claim reimbursement		
NHS Wales Secondary Health Sector	**1,413**	12,752
NHS Wales Primary Sector FLS Reimbursement	**2,293**	51
NHS Wales Redress	**74**	185
Other	**0**	0
Local Authorities	**1,206**	838
Capital receivables - Tangible	**58**	34
Capital receivables - Intangible	**0**	0
Other receivables	**1,791**	1,944
Provision for irrecoverable debts	**(613)**	(650)
Pension Prepayments NHS Pensions	**0**	0
Pension Prepayments NEST	**0**	0
Other prepayments	**896**	683
Other accrued income	**0**	0
Sub total	**10,317**	18,134
Non-current		
Welsh Government	**0**	0
WHSSC / EASC	**0**	0
Welsh Health Boards	**0**	0
Welsh NHS Trusts	**0**	0
Welsh Special Health Authorities	**0**	0
Non - Welsh Trusts	**0**	0
Other NHS	**0**	0
2019-20 Scheme Pays - Welsh Government Reimbursement	**32**	0
Welsh Risk Pool Claim reimbursement;		
NHS Wales Secondary Health Sector	**0**	0
NHS Wales Primary Sector FLS Reimbursement	**0**	20
NHS Wales Redress	**0**	0
Other	**0**	0
Local Authorities	**0**	0
Capital receivables - Tangible	**0**	0
Capital receivables - Intangible	**0**	0
Other receivables	**0**	0
Provision for irrecoverable debts	**0**	0
Pension Prepayments NHS Pensions	**0**	0
Pension Prepayments NEST	**0**	0
Other prepayments	**0**	0
Other accrued income	**0**	0
Sub total	**32**	20
Total	**10,349**	18,154

Pati.sanchez 04/07/2024 12:00:25

15. Trade and other Receivables (continued)

Receivables past their due date but not impaired

	31 March 2024 £000	31 March 2023 £000
By up to three months	385	269
By three to six months	28	129
By more than six months	87	209
	500	607

Expected Credit Losses (ECL) / Provision for impairment of receivables

Balance at 1 April	(650)	(383)
Transfer to other NHS Wales body	0	0
Amount written off during the year	0	0
Amount recovered during the year	60	58
(Increase) / decrease in receivables impaired	(23)	(325)
Bad debts recovered during year	0	0
Balance at 31 March	(613)	(650)

In determining whether a debt is impaired consideration is given to the age of the debt and the results of actions taken to recover the debt, including reference to credit agencies.

Receivables VAT

Trade receivables	0	0
Other	0	0
Total	**0**	0

Patterson,Liz
04/07/2024 12:50:25

16. Other Financial Assets

	Current		Non-current	
	31 March 2024 £000	31 March 2023 £000	**31 March 2024 £000**	31 March 2023 £000
Financial assets				
Shares and equity type investments				
Held to maturity investments at amortised costs	**0**	0	**0**	0
At fair value through SOCNE	**0**	0	**0**	0
Available for sale at FV	**0**	0	**0**	0
Deposits	**0**	0	**0**	0
Loans	**0**	0	**0**	0
Derivatives	**0**	0	**0**	0
Other (Specify)				
Right of Use Asset Finance Sublease	**0**	0	**0**	0
Held to maturity investments at amortised costs	**0**	0	**0**	0
At fair value through SOCNE	**0**	0	**0**	0
Available for sale at FV	**0**	0	**0**	0
Total	**0**	**0**	**0**	**0**

RoU Sub-leasing income Recognised in Statement of Comprehensive Net Expenditure	**2023-24**	**2022-23**
RoU Sub-leasing income	0	0

17. Cash and cash equivalents

	2023-24 £000	2022-23 £000
Balance at 1 April	**1,268**	2,658
Net change in cash and cash equivalent balances	**(1,053)**	(1,390)
Balance at 31 March	**215**	1,268
Made up of:		
Cash held at GBS	**143**	1,168
Commercial banks	**70**	98
Cash in hand	**2**	2
Cash and cash equivalents as in Statement of Financial Position	**215**	1,268
Bank overdraft - GBS	**0**	0
Bank overdraft - Commercial banks	**0**	0
Cash and cash equivalents as in Statement of Cash Flows	**215**	1,268

In response to the IAS 7 requirement for additional disclosure, the changes in liabilities arising for financing activities are;

Lease Liabilities (ROUA) £0.485M
Lease Liabilities (short-term and low value leases) £0.080M
PFI liabilities: £0.000M

The movement relates to cash, no comparative information is required by IAS 7 in 2023-24.

Patterson,Liz
04/07/2024 12:50:25

18. Trade and other payables

Current	**31 March 2024 £000**	31 March 2023 £000
Welsh Government	25	1
WHSSC / EASC	615	192
Welsh Health Boards	4,501	5,089
Welsh NHS Trusts	1,311	469
Welsh Special Health Authorities	545	532
Other NHS	5,953	4,184
Taxation and social security payable / refunds	855	1,044
Refunds of taxation by HMRC	0	0
VAT payable to HMRC	0	0
Other taxes payable to HMRC	0	0
NI contributions payable to HMRC	1,053	1,225
Non-NHS payables - Revenue	7,178	6,787
Local Authorities	2,086	2,716
Capital payables- Tangible	3,344	3,829
Capital payables- Intangible	0	0
Overdraft	0	0
Rentals due under operating leases	0	0
RoU Lease Liability	278	603
Obligations under finance leases, HP contracts		
Imputed finance lease element of on SoFP PFI contracts	0	0
Impact of IFRS 16 on SoFP PFI contracts	0	0
Pensions: staff	1,562	1,395
Non NHS Accruals	17,696	21,296
Deferred Income:		
Deferred Income brought forward	483	1,997
Deferred Income Additions	111	483
Transfer to / from current/non current deferred income	0	0
Released to SoCNE	(483)	(1,997)
Other creditors	0	0
PFI assets –deferred credits	0	0
Payments on account	0	0
Sub Total	**47,113**	49,845
Non-current		
Welsh Government	0	0
WHSSC / EASC	0	0
Welsh Health Boards	0	0
Welsh NHS Trusts	0	0
Welsh Special Health Authorities	0	0
Other NHS	0	0
Taxation and social security payable / refunds	0	0
Refunds of taxation by HMRC	0	0
VAT payable to HMRC	0	0
Other taxes payable to HMRC	0	0
NI contributions payable to HMRC	0	0
Non-NHS payables - Revenue	0	0
Local Authorities	0	0
Capital payables- Tangible	0	0
Capital payables- Intangible	0	0
Overdraft	0	0
Rentals due under operating leases	0	0
RoU Lease Liability	267	508
Obligations under finance leases, HP contracts		
Imputed finance lease element of on SoFP PFI contracts	0	0
Impact of IFRS 16 on SoFP PFI contracts	0	0
Pensions: staff	0	0
Non NHS Accruals	0	0
Deferred Income :		
Deferred Income brought forward	0	0
Deferred Income Additions	0	0
Transfer to / from current/non current deferred income	0	0
Released to SoCNE	0	0
Other creditors	0	0
PFI assets –deferred credits	0	0
Payments on account	0	0
Sub Total	**267**	508
Total	**47,380**	50,353

It is intended to pay all invoices within the 30 day period directed by the Welsh Government.

The 1st April 2023 balance in respect of Right of Use Asset Liabilities is £1.111M.

Patterson,Liz
04/07/2024 12:50:25

18. Trade and other payables (continued).

Amounts falling due more than one year are expected to be settled as follows:	**31 March 2024 £000**	31 March 2023 £000
Between one and two years	**0**	0
Between two and five years	**0**	0
In five years or more	**0**	0
Sub-total	**0**	0

19. Other financial liabilities

	Current		**Non-current**	
Financial liabilities	**31 March 2024 £000**	31 March 2023 £000	**31 March 2024 £000**	31 March 2023 £000
Financial Guarantees:				
At amortised cost	**0**	0	**0**	0
At fair value through SoCNE	**0**	0	**0**	0
Derivatives at fair value through SoCNE	**0**	0	**0**	0
Other:				
At amortised cost	**0**	0	**0**	0
At fair value through SoCNE	**0**	0	**0**	0
Total	**0**	0	**0**	0

Patterson,Liz
04/07/2024 12:50:25

20. Provisions

	At 1 April 2023	Structured settlement cases transferred to Risk Pool	Transfer of provisions to creditors	Transfer between current and non-current	Arising during the year	Utilised during the year	Reversed unused	Unwinding of discount	At 31 March 2024
Current	£000	£000	£000	£000	£000	£000	£000	£000	£000
Clinical negligence:-									
Secondary care	11,875	(8,370)	0	0	4,187	(7,369)	(26)	0	297
Primary care	8	0	0	0	2,252	(3)	(5)	0	2,252
Redress Secondary care	153	0	0	0	30	(5)	(108)	0	70
Redress Primary care	0	0	0	0	0	0	0	0	0
Personal injury	227	0	0	(9)	593	(205)	(135)	11	482
All other losses and special payments	0	0	0	0	24	(24)	0	0	0
Defence legal fees and other administration	110	0	0	18	316	(135)	(32)		277
Pensions relating to former directors	0			0	0	0	0	0	0
Pensions relating to other staff	0			0	0	0	0	0	0
2019-20 Scheme Pays - Reimbursement	0			0	0	0	0	0	0
Restructuring	0			0	0	0	0	0	0
RoU Asset Dilapidations CAME	0			0	0	0	0	0	0
Other Capital Provisions	0			0	0	0	0	0	0
Other	2,607		0	0	505	(713)	(1,856)		543
Total	14,980	(8,370)	0	9	7,907	(8,454)	(2,162)	11	3,921
Non Current									
Clinical negligence:-									
Secondary care	0	0	0	0	0	0	0	0	0
Primary care	0	0	0	0	0	0	0	0	0
Redress Secondary care	0	0	0	0	0	0	0	0	0
Redress Primary care	0	0	0	0	0	0	0	0	0
Personal injury	691	0	0	9	0	(150)	(49)	0	501
All other losses and special payments	0	0	0	0	0	0	0	0	0
Defence legal fees and other administration	36	0	0	(18)	25	0	0		43
Pensions relating to former directors	0			0	0	0	0	0	0
Pensions relating to other staff	0			0	0	0	0	0	0
2019-20 Scheme Pays - Reimbursement	135			0	0	(5)	(98)	0	32
Restructuring	0			0	0	0	0	0	0
RoU Asset Dilapidations CAME	0			0	0	0	0	0	0
Other Capital Provisions	0			0	0	0	0	0	0
Other	0		0	0	0	0	0		0
Total	862	0	0	(9)	25	(155)	(147)	0	576
TOTAL									
Clinical negligence:-									
Secondary care	11,875	(8,370)	0	0	4,187	(7,369)	(26)	0	297
Primary care	8	0	0	0	2,252	(3)	(5)	0	2,252
Redress Secondary care	153	0	0	0	30	(5)	(108)	0	70
Redress Primary care	0	0	0	0	0	0	0	0	0
Personal injury	918	0	0	0	593	(355)	(184)	11	983
All other losses and special payments	0	0	0	0	24	(24)	0	0	0
Defence legal fees and other administration	146	0	0	0	341	(135)	(32)		320
Pensions relating to former directors	0			0	0	0	0	0	0
Pensions relating to other staff	0			0	0	0	0	0	0
2019-20 Scheme Pays - Reimbursement	135			0	0	(5)	(98)	0	32
Restructuring	0			0	0	0	0	0	0
RoU Asset Dilapidations CAME	0			0	0	0	0	0	0
Other Capital Provisions	0			0	0	0	0	0	0
Other	2,607		0	0	505	(713)	(1,856)		543
Total	15,842	(8,370)	0	0	7,932	(8,609)	(2,309)	11	4,497

Expected timing of cash flows:

	In year to 31 March 2025	Between 1 April 2025 31 March 2029	Thereafter	Total £000
Clinical negligence:-				
Secondary care	297	0	0	297
Primary care	2,252	0	0	2,252
Redress Secondary care	70	0	0	70
Redress Primary care	0	0	0	0
Personal injury	482	219	282	983
All other losses and special payments	0	0	0	0
Defence legal fees and other administration	277	43	0	320
Pensions relating to former directors	0	0	0	0
Pensions relating to other staff	0	0	0	0
2019-20 Scheme Pays - Reimbursement	0	32	0	32
Restructuring	0	0	0	0
RoU Asset Dilapidations CAME	0	0	0	0
Other Capital Provisions	0	0	0	0
Other	543	0	0	543
Total	3,921	294	282	4,497

The Teaching Health Board estimates that in 2024/25 it will receive £3.217M from the Welsh Risk Pool in respect of Losses and Special Payments.

£0.667M (2022/23: £11.924M) of the provision total relates to the probable liabilities of former Health Authorities in respect of Medical Negligence and Personal Injury claims for incidents which occurred before the establishment of NHS Trusts (Pre 1996 and Pre 1992 depending on the Trust)

Contingent Liabilities are directly linked to these claims in Note 21.

Included within 'other' at 31st March 2024 is £0.429M relating to a liability for an historic continuing care case with the Local Authority. Also included within 'other' at 31st March 2024 is £0.113M relating to retrospective continuing health care claims (2022/23 £0.134M).

Included within the Redress Secondary Care line and Defence Legal Fees and Other Administration is a provision for expected payments in respect of redress arrangements under National Health Service (Concerns, Complaints and Redress Arrangements) (Wales) Regulations 2011. The amount of Provision in relation to this at 31st March 2024 is £0.072M including defence costs (2022/23: £0.155M) and all payments are expected to be fully reimbursed from the Welsh Risk Pool.

There is an amount of £0.032M (2022/23:£0.156M) in respect of 2019-20 Scheme Pays - Reimbursement. The discharge of this provision in future years will be funded by Welsh Government.

20. Provisions (continued)

	At 1 April 2022	Structured settlement cases transferred to Risk Pool	Transfer of provisions to creditors	Transfer between current and non-current	Arising during the year	Utilised during the year	Reversed unused	Unwinding of discount	At 31 March 2023
Current	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**
Clinical negligence:-									
Secondary care	123	0	(403)	16,019	34	(501)	(3,397)	0	**11,875**
Primary care	0	0	0	0	19	(11)	0	0	**8**
Redress Secondary care	78	0	(14)	0	147	(13)	(45)	0	**153**
Redress Primary care	0	0	0	0	0	0	0	0	**0**
Personal injury	996	0	0	83	490	(1,122)	(207)	(13)	**227**
All other losses and special payments	0	0	0	0	1	(1)	0	0	**0**
Defence legal fees and other administration	65	0	0	96	77	(90)	(38)		**110**
Pensions relating to former directors	0			0	0	0	0	0	**0**
Pensions relating to other staff	0			0	0	0	0	0	**0**
2019-20 Scheme Pays - Reimbursement	0			0	0	0	0	0	**0**
Restructuring	0			0	0	0	0	0	**0**
RoU Asset Dilapidations CAME	0			0	0	0	0	0	**0**
Other Capital Provisions	0			0	0	0	0	0	**0**
Other	39		2,473	0	95	0	0		**2,607**
Total	**1,301**	**0**	**2,056**	**16,198**	**863**	**(1,738)**	**(3,687)**	**(13)**	**14,980**
Non Current									
Clinical negligence:-									
Secondary care	16,019	0	0	(16,019)	0	0	0	0	**0**
Primary care	0	0	0	0	0	0	0	0	**0**
Redress Secondary care	0	0	0	0	0	0	0	0	**0**
Redress Primary care	0	0	0	0	0	0	0	0	**0**
Personal injury	921	0	0	(83)	0	0	(147)	0	**691**
All other losses and special payments	0	0	0	0	0	0	0	0	**0**
Defence legal fees and other administration	98	0	0	(96)	36	(2)	0		**36**
Pensions relating to former directors	0			0	0	0	0	0	**0**
Pensions relating to other staff	0			0	0	0	0	0	**0**
2019-20 Scheme Pays - Reimbursement	47			0	109	(21)	0	0	**135**
Restructuring	0			0	0	0	0	0	**0**
RoU Asset Dilapidations CAME	0			0	0	0	0	0	**0**
Other Capital Provisions	0			0	0	0	0	0	**0**
Other	0		0	0	0	0	0		**0**
Total	**17,085**	**0**	**0**	**(16,198)**	**145**	**(23)**	**(147)**	**0**	**862**
TOTAL									
Clinical negligence:-									
Secondary care	16,142	0	(403)	0	34	(501)	(3,397)	0	**11,875**
Primary care	0	0	0	0	19	(11)	0	0	**8**
Redress Secondary care	78	0	(14)	0	147	(13)	(45)	0	**153**
Redress Primary care	0	0	0	0	0	0	0	0	**0**
Personal injury	1,917	0	0	0	490	(1,122)	(354)	(13)	**918**
All other losses and special payments	0	0	0	0	1	(1)	0	0	**0**
Defence legal fees and other administration	163	0	0	0	113	(92)	(38)		**146**
Pensions relating to former directors	0			0	0	0	0	0	**0**
Pensions relating to other staff	0			0	0	0	0	0	**0**
2019-20 Scheme Pays - Reimbursement	47			0	109	(21)	0	0	**135**
Restructuring	0			0	0	0	0	0	**0**
RoU Asset Dilapidations CAME	0			0	0	0	0	0	**0**
Other Capital Provisions	0			0	0	0	0	0	**0**
Other	39		2,473	0	95	0	0		**2,607**
Total	**18,386**	**0**	**2,056**	**0**	**1,008**	**(1,761)**	**(3,834)**	**(13)**	**15,842**

The Teaching Health Board estimates that in 2023/24 it will receive £12.233M and in 2024-25 and beyond £0.020M from the Welsh Risk Pool in respect of Losses and Special Payments.

Included within 'other' at 31st March 2023 is £2.473M relating to a liability that met the definition of a provision but had previously been recognised as a trade payable. The transfer of provision to creditors column has been used for this classification correction during 2022-23

Also included within 'other' at 31st March 2023 is £0.134M relating to retrospective continuing health care claims (2021/22 £0.039M).

Included within the Redress Secondary Care line and Defence Legal Fees and Other Administration is a provision for expected payments in respect of redress arrangements under National Health Service (Concerns, Complaints and Redress Arrangements) (Wales) Regulations 2011. The amount of Provision in relation to this at 31st March 2023 is £0.155M including defence costs (2021/22: £0.078M) and all payments are expected to be fully reimbursed from the Welsh Risk Pool.

There is an amount of £0.156M (2021/22:£0.047M) in respect of 2019-20 Scheme Pays - Reimbursement. The discharge of this provision in future years will be funded by Welsh Government.

Page 58 of 75 - 2023-24 - 01/10/2024 12:50:25

21. Contingencies

21.1 Contingent liabilities

Provisions have not been made in these accounts for the following amounts :	**2023-24 £'000**	2022-23 £'000
Legal claims for alleged medical or employer negligence:-		
Secondary care	**13,858**	11,457
Primary care	**240**	1,628
Redress Secondary care	**0**	0
Redress Primary care	**0**	0
Doubtful debts	**0**	0
Equal Pay costs	**0**	0
Defence costs	**315**	0
Continuing Health Care costs	**0**	0
Other	**0**	0
Total value of disputed claims	**14,413**	13,085
Amounts (recovered) in the event of claims being successful	**(14,163)**	(12,791)
Net contingent liability	**250**	294

Legal Claims for alleged medical or employer negligence: £0.563M of the £14.163M relates solely to the former Health Authorities in respect of Medical Negligence and Personal Injury claims for incidents which occurred before the establishment of NHS Trusts (Pre 1996 and Pre 1992 depending on the Trust). £13.610M of the £14,534M relates to Powys Teaching Health Board cases. Legal advice has established that these claims are not likely to result in payments. In the unlikely event that amounts are payable, all payments over a threshold of £0.025M will be reimbursed to Powys Teaching Health Board by the Welsh Risk Pool for Powys Teaching Health Board cases and reimbursed in full for former Health Authority and Primary Care cases.

There is an historic Continuing Health Care case where the liability of costs for the THB is being calculated. Until the detailed work is concluded it is not possible to estimate the value of the liability. Hence, the liability is disclosed here but it is not possible to make a provision

Patterson,Liz
04/07/2024 12:50:25

21.2 Remote Contingent liabilities

	2023-24 £000	2022-23 £000
Guarantees	0	0
Indemnities	361	0
Letters of Comfort	0	0
Total	**361**	**0**

21.3 Contingent assets

	2023-24 £000	2022-23 £000
please give details	0	0
Total	**0**	0

22. Capital commitments

Contracted capital commitments at 31 March

The disclosure of future capital commitments not already disclosed as liabilities in the accounts.

	2023-24 £000	2022-23 £000
Property, plant and equipment	1,133	536
Right of Use Assets	0	0
Intangible assets	0	0
Total	**1,133**	536

Patterson,Liz
04/07/2024 12:50:25

23. Losses and special payments

Losses and special payments are charged to the Statement of Comprehensive Net Expenditure in accordance with IFRS but are recorded in the losses and special payments register when payment is made. Therefore, the payments in this note are prepared on a cash basis.

Gross loss to the Exchequer

23.1 Number of cases and associated amounts paid out during the financial year

	Amounts paid out during period to 31 March 2024	
	Number	**£**
Clinical negligence	58	7,877,580
Personal injury	50	272,060
All other losses and special payments	7	21,377
Total	115	8,171,017

23.2 Analysis of number of cases and associated amounts paid out during the financial year

	Case Type	In year claims in excess of £300,000		Cumulative amount
		Case Number	**£**	**£**
Cases in excess of £300,000:				
	CN	MN/030/0623/GAK	7,333,799	8,050,442
	PI	PI/030/1252/JAM		373,555
	PI	PI/030/1377/JAM		579,242
	CN	MN/030/1441/EC		551,603

	No of cases	**£**	**£**
Sub-total	**1**	**7,333,799**	**9,554,842**
All other cases paid in year	114	837,218	717,062
Total cases paid in year	**115**	**8,171,017**	**10,271,904**

Patterson,Liz
04/07/2024 12:50:25

24. Right of Use leases obligations

24.1 Obligations (as lessee)

Amounts payable under right of use asset leases:

2023-24

	LAND	BUILDINGS	OTHER	TOTAL
	31 March 2024	31 March 2024	31 March 2024	31 March 2024
Minimum lease payments	£000	£000	£000	£000
Within one year	0	179	104	**283**
Between one and five years	0	181	91	**272**
After five years	0	0	0	**0**
Less finance charges allocated to future periods	0	-5	-5	**-10**
Minimum lease payments	**0**	**355**	**190**	**545**
Included in:				
Current borrowings	0	177	101	**278**
Non-current borrowings	0	178	89	**267**
	0	355	190	**545**
Present value of minimum lease payments				
Within one year	0	177	101	**278**
Between one and five years	0	178	89	**267**
After five years	0	0	0	**0**
Present value of minimum lease payments	**0**	**355**	**190**	**545**
Included in:				
Current borrowings	0	177	101	**278**
Non-current borrowings	0	178	89	**267**
	0	355	190	**545**

2022-23	LAND	BUILDINGS	OTHER	TOTAL
	31 March 2023	31 March 2023	31 March 2023	31 March 2023
Minimum lease payments	£000	£000	£000	£000
Within one year	0	389	221	610
Between one and five years	0	481	35	516
After five years	0	0	0	0
Less finance charges allocated to future periods	0	-14	-1	-15
Minimum lease payments	0	856	255	1,111
Included in:				
Current borrowings	0	382	221	**603**
Non-current borrowings	0	474	34	**508**
	0	856	255	**1111**
Present value of minimum lease payments				
Within one year	0	382	221	603
Between one and five years	0	474	34	508
After five years	0	0	0	0
Present value of minimum lease payments	0	856	255	1,111
Included in:				
Current borrowings	0	0	0	**0**
Non-current borrowings	0	0	0	**0**
	0	0	0	**0**

Patterson,Liz
04/07/2024 12:50:25

24.2 Right of Use Assets lease receivables (as lessor)

The Teaching Health Board has no RoU leases receivable as a lessor.

Amounts receivable under right of use assets leases:	**2023-24**	2022-23
	31 March 2024	31 March 2023
Gross Investment in leases	**£000**	£000
Within one year	**0**	0
Between one and five years	**0**	0
After five years	**0**	0
Less finance charges allocated to future periods	**0**	0
Minimum lease payments	**0**	0
Included in:		
Current financial assets	**0**	0
Non-current financial assets	**0**	0
	0	0
Present value of minimum lease payments		
Within one year	**0**	0
Between one and five years	**0**	0
After five years	**0**	0
Less finance charges allocated to future periods	**0**	0
Present value of minimum lease payments	**0**	0
Included in:		
Current financial assets	**0**	0
Non-current financial assets	**0**	0
	0	0

Patterson,Liz
04/07/2024 12:50:25

25. Private Finance Initiative contracts

25.1 PFI schemes off-Statement of Financial Position

The Teaching Health Board has no PFI Schemes off-statement of financial position.

Commitments under off-SoFP PFI contracts	Off-SoFP PFI contracts 31 March 2024 £000	Off-SoFP PFI contracts 31 March 2023 £000
Total payments due within one year	0	0
Total payments due between 1 and 5 years	0	0
Total payments due thereafter	0	0
Total future payments in relation to PFI contracts	0	0
Total estimated capital value of off-SoFP PFI contracts	0	0

25.2 PFI schemes on-Statement of Financial Position

	£000
Capital value of scheme included in Fixed Assets Note 11	0
Contract start date:	
Contract end date:	

The Teaching Health Board has no PFI Schemes off-statement of financial position.

Total obligations for on-Statement of Financial Position PFI contracts due:

	On SoFP PFI Capital element 31 March 2024 £000	On SoFP PFI Imputed interest 31 March 2024 £000	On SoFP PFI Service charges 31 March 2024 £000
Total payments due within one year	0	0	0
Total payments due between 1 and 5 years	0	0	0
Total payments due thereafter	0	0	0
Total future payments in relation to PFI contracts	0	0	0

	On SoFP PFI Capital element 31 March 2023 £000	On SoFP PFI Imputed interest 31 March 2023 £000	On SoFP PFI Service charges 31 March 2023 £000
Total payments due within one year	0	0	0
Total payments due between 1 and 5 years	0	0	0
Total payments due thereafter	0	0	0
Total future payments in relation to PFI contracts	0	0	0

Patterson,Liz
04/07/2024 12:50:25

	31/03/2024 £000
Total present value of obligations for on-SoFP PFI contracts	0

25.3 Charges to expenditure	**2023-24**	2022-23
	£000	£000
Service charges for On Statement of Financial Position PFI contracts (excl interest costs)	**0**	0
Total expense for Off Statement of Financial Position PFI contracts	**0**	0
The total charged in the year to expenditure in respect of PFI contracts	**0**	0

The LHB is committed to the following annual charges

PFI scheme expiry date:	**£000**	£000
Not later than one year	**0**	0
Later than one year, not later than five years	**0**	0
Later than five years	**0**	0
Total	**0**	0

The estimated annual payments in future years will vary from those which the LHB is committed to make during the next year by the impact of movement in the Retail Prices Index.

25.4 Number of PFI contracts

	Number of on SoFP PFI contracts	**Number of off SoFP PFI contracts**
Number of PFI contracts	0	0
Number of PFI contracts which individually have a total commitment > £500m	0	0

PFI Contract	**On / Off-statement of financial position**
Number of PFI contracts which individually have a total commitment > £500m	0

PFI Contract

25.5 The Teaching Health Board has no Public Private Partnerships

Patterson,Liz
04/07/2024 12:50:25

26. Financial risk management

Financial reporting standard IFRS 7 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities. The LHB is not exposed to the degree of financial risk faced by business entities. Also financial instruments play a much more limited role in creating or changing risk than would be typical of listed companies, to which these standards mainly apply. The LHB has limited powers to invest and financial assets and liabilities are generated by day-to-day operational activities rather than being held to change the risks facing the LHB in undertaking its activities.

Currency risk

The LHB is principally a domestic organisation with the great majority of transactions, assets and liabilities being in the UK and Sterling based. The LHB has no overseas operations. The LHB therefore has low exposure to currency rate fluctuations.

Interest rate risk

LHBs are not permitted to borrow. The LHB therefore has low exposure to interest rate fluctuations.

Credit risk

Because the majority of the LHB's funding derives from funds voted by the Welsh Government the LHB has low exposure to credit risk.

Liquidity risk

The LHB is required to operate within cash limits set by the Welsh Government for the financial year and draws down funds from the Welsh Government as the requirement arises. The LHB is not, therefore, exposed to significant liquidity risks.

Patterson,Liz
04/07/2024 12:50:25

27. Movements in working capital

	2023-24 £000	2022-23 £000
(Increase)/decrease in inventories	(64)	(4)
(Increase)/decrease in trade and other receivables - non-current	(12)	16,065
(Increase)/decrease in trade and other receivables - current	7,817	(6,175)
Increase/(decrease) in trade and other payables - non-current	(241)	508
Increase/(decrease) in trade and other payables - current	(2,732)	(9,411)
Total	**4,768**	983
Adjustment for accrual movements in fixed assets - creditors	485	891
Adjustment for accrual movements in fixed assets - debtors	24	(27)
Adjustment for accrual movements in right of use assets - creditors	566	0
Adjustment for accrual movements in right of use assets - debtors	0	0
Other adjustments	(98)	(1,680)
	5,745	167

28. Other cash flow adjustments

	2023-24 £000	2022-23 £000
Depreciation	**5,179**	4,870
Amortisation	**0**	0
(Gains)/Loss on Disposal	0	0
Impairments and reversals	**7,717**	1,339
Release of PFI deferred credits	0	0
NWSSP Covid assets issued debited to expenditure but non-cash	0	0
Covid assets received credited to revenue but non-cash	0	0
Donated assets received credited to revenue but non-cash	(66)	0
Government Grant assets received credited to revenue but non-cash	0	0
Right of Use Grant (Peppercorn Lease) credited to revenue but non cash	0	0
Non-cash movements in right of use assets	2	
Non-cash movements in provisions	(2,736)	(783)
Other movements	4,605	4,275
Total	**14,701**	9,701

Other movements are Notional funding received for the

- LHB notional 6.3% Staff Employer Pension Contributions (4.600M) and funded directly to the NHSBA Pensions Division by Welsh Government.

- 2019/20 Pensions Annual Allowance Charge Compensation Scheme (0.005M)

Patterson,Liz
04/07/2024 22:50:25

29. Events after the Reporting Period

These financial statements were authorised for issue by the Chief Executive and Accountable Officer on 12th July 2024.

Medical Pay Awards

NHS Wales bodies were notified on 28th June 2024 of the revised pay arrangements for employees covered by medical and dental terms and conditions of service in Wales, which will be funded by Welsh Government. The arrangements are confirmed in the following pay letters:

- Pay Letter M&D(W) 04/24 applying to junior doctors. This confirms an overall 12.4% pay award backdated to 1 April 2023 and includes the 5% pay award already implemented and recognised in the accounts for 2023-24.
- Pay Letter M&D(W) 02/24 confirms the reform of the consultant (amended Welsh contract) pay scale from 1 January 2024.
- Pay Letter M&D(W) 03/24 confirms the pay scales applicable from 1 January 2024 for medical and dental consultants employed on national terms and conditions on the 2021 Specialty and Specialist contracts and the closed 2008 Associate Specialist contract in Wales.

The additional 7.4% for junior doctors, and the increases for consultants and specialists have not been recognised in the 2023-24 financial statements because the obligating event was the publication of the pay circular issued on 28 June 2024. These costs will be accounted for in the 2024-25 Annual Accounts.

Patterson,Liz
04/07/2024 12:50:25

30. Related Party Transactions

The Welsh Government is regarded as a related party. During the year the LHB have had a significant number of
material transactions with the Welsh Government and with other entities for which the Welsh Government is regarded as the parent body, namely

Related Party	Board Member Interests	Expenditure to related party £000	Income from related party £000	Amounts owed to related party £000	Amounts due from related party £000
Welsh Government		26	429,266	25	642
Aneurin Bevan University Health Board		14,658	373	1,316	62
Betsi Cadwaladr University Health Board		4,327	895	545	62
Cardiff & Vale University Health Board		2,267	54	511	27
Cwm Taf Morgannwg University Health Board		6,337	11	1,014	9
Hywel Dda University Local Health Board		10,258	195	528	(13)
Public Health Wales NHS Trust		148	1,259	27	290
Swansea Bay University Health Board		10,991	1,510	589	64
Velindre University NHS Trust (inc. WRP)		3,387	1,067	709	494
Welsh Ambulance Services Trust		674	48	575	0
Welsh Health Specialised Services Committee (WHSSC)	Ian Phillips Independent Chair of Welsh Kidney Network (Sub-Committee of WHSSC)	52,787	111	615	147
Health Education and Improvement Wales (HEIW)		0	1,808	0	289
Digital Health & Care Wales (DHCW)		1,950	482	545	45
Powys County Council	Councillor Chris Walsh, Councillor, Powys County Council	15,723	2,824	2,086	1,206
Neath Port Talbot College Group	Rhobert Lewis Chair of Governers, Corporation Board of Neath Port Talbot College Group	0	8	0	8
Powys Association of Voluntary Organisations	Recently retired as CEO of Powys Association of Voluntary Organisations	1,092	0	270	0
Freedom Leisure	Jennifer Owen Adams Close relative is senior manager for Freedom Leisure with strategic responsibility for Powys.	2	0	0	0
Social Care Wales	Michael Giannasi Chair of the Board of Social Care Wales	0	18	0	4
		124,627	**439,929**	**9,355**	**3,336**

- Residual Clinical Negligence
- Community Health Councils
- Health and Care Research Wales (HCRW)

Powys LHB also has material transactions with English NHS Trusts with whom it commissions healthcare including:
- Shrewsbury and Telford NHS Trust
- Wye Valley NHS Trust
- The Robert Jones and Agnes Hunt Orthopaedic Hospital NHS Foundation Trust

Powys LHB has also received items donated from the Powys LHB Charitable Fund, for which the Board is the Corporate Trustee.

Patterson,Liz
04/07/2024 12:50:25

31. Third Party assets

The Teaching Health Board held £3,490 cash at bank and in hand at 31 March 2024 (31st March 2023, £160) which relates to monies held by on behalf of patients. This has been excluded from the Cash and Cash equivalents figure reported in the accounts.

None of this cash was held in Patients' Investment Accounts in either 2023-24 or 2022-23.

Patterson,Liz
04/07/2024 12:50:25

32. Pooled budgets

A Provision of Care Home Accommodation Functions (Funded Nursing Care)

Powys Teaching Health Board and Powys County Council have entered into a partnership agreement in accordance with Section 33 of the National Health Services Act 2006. The health related function which is subject to these arrangements is the provision of care by a registered nurse in care homes, which is a service provided by the NHS Body under section 2 of the National Health Service Act 1977. In accordance with the Social Care Act 2001 Section 49 care from a registered nurse is funded by the NHS regardless of the setting in which it is delivered. (Circular 12/2003)
The agreement will not affect the liability of the parties for the exercise of their respective statutory functions and obligations. The partnership agreement operates in accordance with the Welsh Government Guidance NHS Funded Nursing Care 2004.

	Funding	Expenditure	Total
	£	£	£
Gross Funding			
Powys Teaching Health Board	*2,108,424*		
Total Funding	*2,108,424*		*2,108,424*
Expenditure			
Monies spent in accordance with Pooled budget arrangement		*2,278,818*	*2,278,818*
Total Expenditure		*2,278,818*	*2,278,818*
Net under/(over) spend			*(170,394)*

The above memorandum account is subject to the financial statements of Powys County Council (the Host).

B Provision of Community Equipment

Powys Teaching Health Board and Powys County Council have entered into a partnership agreement in respect of lead commissioning from a pooled fund for the provision of community equipment in accordance with Section 33 of the National Health Services Act 2006. Powys County Council is the host partner for the purposes of the Regulations. The purpose of the agreement is to facilitate the provision of a community equipment service and the development of this service in Powys. The service is provided from a pooled fund and is within the THB's and the Council's powers.

	Funding	Expenditure	Total
	£	£	£
Gross Funding			
Powys County Council	**675,000**		**675,000**
Powys Teaching Health Board	***675,000***		**675,000**
Total Funding	***1,350,000***		***1,350,000***
Expenditure			
Monies spent in accordance with Pooled budget arrangement		***1,327,579***	***1,327,579***
Total Expenditure			***1,327,579***
Net under/(over) spend			***22,421***

The above memorandum account is subject to the financial statements of Powys County Council (the Host).

C Provision of Section 33 Joint Agreement for the provision of IT Services

Powys Teaching Health Board and Powys County Council have entered into a partnership agreement in accordance with Section 33 of the National Health Services Act 2006.
The agreement will not affect the liability of the parties for the exercise of their respective statutory functions and obligations.
Powys County Council is the lead commissioner and the host partner for the purposes of the regulations.
The purpose of the agreement is to facilitate the provision of ICT services within Powys.

	Funding	Net Expenditure	Total
	£	£	£
Gross Funding			
Powys County Council	***1,234,010***		***1,234,010***
Pows Teaching Health Board	***828,850***		***828,850***
Total Funding	***2,062,860***		***2,062,860***
Net Expenditure			
Monies spent in accordance with			
Pooled budget arrangement			
Expenditure		***2,232,023***	***2,232,023***
Income		***(292,990)***	***(292,990)***
Net Expenditure		***1,939,033***	***1,939,033***
Net under/(over) spend			***123,827***

The above memorandum account is subject to independent audit.

Patterson, Lee
04/07/2024 12:50:25

D Provision of Section 33 Joint Agreement for the provision of a Reablement Service

Powys Teaching Health Board and Powys County Council have entered into a partnership agreement in respect of lead commissioning from a pooled fund for the provision of an effective and sustainable joint reablement service which meets the needs of the Powys communities in accordance with Section 33 of the National Health Services Act 2006. Powys County Council is the host partner for the purposes of the Regulations. This service is provided from a pooled fund and is within the THB's and the Council's powers.

	Funding	Expenditure	Total
	£	£	£
Gross Funding			
Powys County Council	*413,380*		*413,380*
Powys Teaching Health Board	*828,000*		*828,000*
Total Funding	*1,241,380*		*1,241,380*
Expenditure			
Monies spent in accordance with Pooled budget arrangement		*1,240,885*	*1,240,885*
Total Expenditure		*1,240,885*	*1,240,885*
Net under/(over) spend			*495*

The above memorandum account is subject to the financial statements audit of Powys County Council (the Host).

E Provision of Section 33 Joint Agreement for the provision of Tier 2/3 Psycho-social Treatment Services

Powys Teaching Health Board and Powys County Council have entered into a partnership agreement in accordance with Section 33 of the National Health Services Act 2006. Powys County Council is the lead commissioner and the host partner for the purposes of the Regulations.

The agreement will not affect the liability of the parties from the exercise of their respective statutory functions and obligations.

The purpose of the agreement is to provide a Tier 2 and 3 service provision for drug and alcohol users and their concerned others.

	Funding	Expenditure	Total
	£	£	£
Gross Funding			
Powys County Council	*830,229*		*830,229*
Powys Teaching Health Board	*121,864*		*121,864*
Total Funding	*952,093*		*952,093*
Expenditure			
Monies spent in accordance with Joint Arrangement		952,093	952,093
Total Expenditure		*952,093*	*952,093*
Net under/(over) spend			*0*

The above memorandum account is subject to the financial statements audit of Powys County Council (the Host).

F Provision of Section 33 Joint Agreement for the provision of Personal Care at Glan Irfon Integrated Health and Social Care Unit, Builth Wells

Powys Teaching Health Board (PTHB) and Powys County Council (PCC) have entered into a partnership agreement in accordance with Section 33 of the National Health Services Act 2006.

The agreement will not affect the liability of the parties from the exercise of their respective statutory functions and obligations.

Powys County Council is the lead commissioner and the host partner for the purposes of the Regulations.

The purpose of the agreement is to facilitate the provision of person centred care at Glan Irfon, for 12 residents within the short stay shared care reablement unit with in-reach clinical, nursing and reablement support (registered under CSSIW for Residential Care).

	Funding	Expenditure	Total
	£	£	£
Gross Funding			
Powys County Council	*305,025*		*305,025*
Powys Teaching Health Board	*305,025*		*305,025*
Total Funding	*610,049*		*610,049*
Expenditure			
Monies spent in accordance with Pooled budget arrangement		610,049	610,049
Total Expenditure		*610,049*	*610,049*
Net under/(over) spend			*0*

The above memorandum account is subject to the financial statements audit of Powys County Council (the Host).

Patterson,Ux
04/07/2024 12:20:25

33. Operating segments

IFRS 8 requires bodies to report information about each of its operating segments. On 1st April 2023, the hosted function of Community Health Councils ceased and has been replaced by a new organisation Llais. There has been a transfer on 1st April 2023 for any assets and liabilities held in respect of this function at the balance sheet date of 31st March 2023

2023/24

	Note	Total Total Powys "Health" £'000	Total Residual Clinical Negligence £'000	Total Health and Care Research Wales (HCRW) £'000	Consolidation Adjustments £'000	Total £'000
Expenditure on Primary Healthcare Services	3.1	78,993	0	0	0	78,993
Expenditure on healthcare from other providers	3.2	218,101	0	1,044	0	219,145
Expenditure on Hospital and Community Health Services	3.3	143,253	25	4,675	(65)	147,888
		440,347	**25**	**5,719**	**(65)**	**446,026**
Less: Miscellaneous Income	4	11,174	0	5,113	(65)	16,222
THB net operating costs before interest and other gains and losses		**429,173**	**25**	**606**	**0**	**429,804**
Investment Income	5	0	0	0	0	0
Other (Gains) / Losses	6	(2)	0	0	0	(2)
Finance costs	7	21	0	0	0	21
THB Net Operating Costs		**429,192**	**25**	**606**	**0**	**429,823**
Add Non Discretionary Expenditure	3.1	1,859	0	0	0	1,859
Revenue Resource Limit	2.1	419,068	25	606	0	419,699
Under / (over) spend against Revenue Resource Limit		**(11,983)**	**0**	**0**	**0**	**(11,983)**

2022/23

	Note	Total Total Powys "Health" £'000	Total Residual Clinical Negligence £'000	Total Community Health Councils £'000	Total Health and Care Research Wales (HCRW) £'000	Consolidation Adjustments £'000	Total £'000
Expenditure on Primary Healthcare Services	3.1	74,960	0	0	0	0	74,960
Expenditure on healthcare from other providers	3.2	200,680	0	0	861	0	201,541
Expenditure on Hospital and Community Health Services	3.3	125,720	25	4,760	4,859	(75)	135,289
		401,360	**25**	**4,760**	**5,720**	**(75)**	**411,790**
Less: Miscellaneous Income	4	10,867	0	0	5,302	(75)	16,094
THB net operating costs before interest and other gains and losses		**390,493**	**25**	**4,760**	**418**	**0**	**395,696**
Investment Income	5	0	0	0	0	0	0
Other (Gains) / Losses	6	0	0	0	0	0	0
Finance costs	7	3	0	(2)	0	0	1
THB Net Operating Costs		**390,496**	**25**	**4,758**	**418**	**0**	**395,697**
Add Non Discretionary Expenditure	3.1	1,609	0	0	0	0	1,609
Revenue Resource Limit	2.1	385,103	25	4,758	418	0	390,304
Under / (over) spend against Revenue Resource Limit		**(7,002)**	**0**	**0**	**0**	**0**	**(7,002)**

Patterson,Liz
04/07/2024 12:50:25

34. Other Information

34.1. 6.3% Staff Employer Pension Contributions - Notional Element

The value of notional transactions is based on estimated costs for the twelve month period 1 April 2023 to 31 March 2024. This has been calculated from actual Welsh Government expenditure for the 6.3% staff employer pension contributions between April 2023 and February 2024 alongside Health Board data for March 2024.

Transactions include notional expenditure in relation to the 6.3% paid to NHS BSA by Welsh Government and notional funding to cover that expenditure as follows:

	2023-24 £000	2022-23 £000
Statement of Comprehensive Net Expenditure for the year ended 31 March 2024		
Expenditure on Primary Healthcare Services	**67**	76
Expenditure on Hospital and Community Health Services	**4,533**	4,178
Statement of Changes in Taxpayers' Equity For the year ended 31 March 2024		
Net operating cost for the year	**4,600**	4,254
Notional Welsh Government Funding	**4,600**	4,254
Statement of Cash Flows for year ended 31 March 2024		
Net operating cost for the financial year	**4,600**	4,254
Other cash flow adjustments	**4,600**	4,254
2.1 Revenue Resource Performance		
Revenue Resource Allocation	**4,600**	4,254
3. Analysis of gross operating costs		
3.1 Expenditure on Primary Healthcare Services		
General Medical Services	**2**	0
General Dental Services	**51**	46
Other Primary Healthcare Expenditure	**14**	30
Prescribed Drugs and Appliance	**0**	0
3.3 Expenditure on Hospital and Community Health Services		
Directors' costs	**76**	66
Staff costs	**4,457**	4112
9.1 Employee costs		
Permanent Staff		
Employer contributions to NHS Pension Scheme	**4,600**	4,254
Charged to capital	**18**	19
Charged to revenue	**4,582**	4,235
18. Trade and other payables		
Current		
Pensions: staff	**0**	0
28. Other cash flow adjustments		
Other movements	**4,600**	4,254

Patterson,Liz 04/07/2024 12:50:38

THE NATIONAL HEALTH SERVICE IN WALES ACCOUNTS DIRECTION GIVEN BY WELSH MINISTERS IN ACCORDANCE WITH SCHEDULE 9 SECTION 178 PARA 3(1) OF THE NATIONAL HEALTH SERVICE (WALES) ACT 2006 (C.42) AND WITH THE APPROVAL OF TREASURY

LOCAL HEALTH BOARDS

1. Welsh Ministers direct that an account shall be prepared for the financial year ended 31 March 2011 and subsequent financial years in respect of the Local Health Boards (LHB)1, in the form specified in paragraphs [2] to [7] below.

BASIS OF PREPARATION

2. The account of the LHB shall comply with:

(a) the accounting guidance of the Government Financial Reporting Manual (FReM), which is in force for the financial year in which the accounts are being prepared, and has been applied by the Welsh Government and detailed in the NHS Wales LHB Manual for Accounts;

(b) any other specific guidance or disclosures required by the Welsh Government.

FORM AND CONTENT

3. The account of the LHB for the year ended 31 March 2011 and subsequent years shall comprise a statement of comprehensive net expenditure, a statement of financial position, a statement of cash flows and a statement of changes in taxpayers' equity as long as these statements are required by the FReM and applied by the Welsh Assembly Government, including such notes as are necessary to ensure a proper understanding of the accounts.

4. For the financial year ended 31 March 2011 and subsequent years, the account of the LHB shall give a true and fair view of the state of affairs as at the end of the financial year and the operating costs, changes in taxpayers' equity and cash flows during the year.

5. The account shall be signed and dated by the Chief Executive of the LHB.

MISCELLANEOUS

6. The direction shall be reproduced as an appendix to the published accounts.

7. The notes to the accounts shall, inter alia, include details of the accounting policies adopted.

Signed by the authority of Welsh Ministers

Signed : Chris Hurst Dated :

1. Please see regulation 3 of the 2009 No.1559 (W.154); NATIONAL HEALTH SERVICE, WALES; The Local Health Boards (Transfer of Staff, Property, Rights and Liabilities) (Wales) Order 2009.

Patterson,Liz
04/07/2024 12:50:25

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Director of Finance and the Chair of the
Audit, Risk and Assurance Committee,
Powys Teaching health Board,
Glasbury House,
Bronllys, Powys,
LD3 0LY

Reference: Powys Teaching Health Board 2023-24

Powys Teaching Health Board's 2023-24 financial statements: audit enquiries to those charged with governance and management.

As your external auditors we are responsible for obtaining reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This letter and the enclosed content formally seek the documented consideration and understanding of some key governance areas that impact on the audit of the financial statements.

The enclosed pages include a section for management; a section for 'those charged with governance' (the Audit and Governance Committee); and a section with some background information.

I would be grateful if you could oversee the completion of the 'Response' column in the enclosed tables.

Yours sincerely

Mike Jones

Audit Manager

Patterson,Liz
04/07/2024 12:50:25

Patterson,Liz
04/07/2024 12:50:25

Enquiries of management

Enquiries of Management - General enquiries (including financial reporting)	
Question	**2023-24 Response**
1. Please detail the extent of delegated authorities granted by the entity.	These are outlined within the Standing Orders and associated appendices including Standing Financial Instructions and Scheme of Delegation.
2. Are there significant matters and/or events that have occurred since April 2023 that could influence our audit approach or the Health Boards's financial statements?	The THB in line with other NHS Bodies will not be using the LASPAR system for completion of the losses and special payments notes. This will have minimum impact as the THB uses the currently held spreadsheet data to update the relevant financial statement notes so all relevant information is contained within the THB's claims spreadsheets. The methodology for other significant estimates is approved by the Audit Committee on an annual basis.

Patterson,Liz
04/07/2024 12:50:25

	The previously hosted body of Community Health Councils ceased to exist on 1st April 2023 and functions transfer to a new organisation Citizens Voice Body/Llais.
3. Provide details of any professional advisors (e.g. solicitors, consultants etc) consulted during the year and the issue consulted on.	PTHB utilises the services of NHS Wales Shared Services Legal and Risk for the majority of its legal service advice and litigation (e.g., leases, employment matters). Sometimes they may refer the THB onto the use of more specialised professionals (e.g. barristers). This has been the case in respect of the historic CHC cases (provided for in 2022/23) where the HB and Powys County Council reached facilitated agreement with each other. PTHB has sought specialist advice in respect of Employment matters, Value Added Tax, Estates, Property and Statutory Compliance related issues.
4. How does the entity communicate to employees regarding their views on business practices and ethical behaviour?	The organisation has an agreed Values and Behaviours Framework and Standards of Behaviour Policy. The Board also has an approved Bribery Policy. Values and Behaviours as well as standards of behaviour are reinforced through the appraisal process. Declaration of Interest

Papers-Live
04/01/2024 12:50:25

	are sought annually, with an onus on staff to disclose at any time in between.
5. What are your general views on the Health Boards's risk assessment process relating to financial reporting?	PTHB has an effective system of internal control. Financial systems internal audits and statutory audits have been assessed as substantial and reasonable, with some recommendations by both internal and external audit on governance and other matters which have been addressed. The Head of Internal Audit's Opinion for 2023-24 was 'reasonable'. Each year the finance team present a paper to the Audit Committee identifying the key judgements and assumptions underpinning the annual accounts. The Audit Risk and Assurance Committee receives reports on Single Tender Waivers at each meeting. It also undertakes an annual process of assessing adherence to Standing Orders. Additionally, PTHB secured LCFS via an SLA with Swansea Bay University Health Board, from which the Audit Risk and Assurance Committee receive reports on the actions against the work plan (as approved) on fraud policy and reviewing progress against the fraud annual work plan.

Patterson,Liz
04/07/2024 12:50:25

Where incidences of potential fraud are identified PTHB has access to local and regional fraud services.

Independent Members of the Audit, Risk and Assurance Committee and the Board Secretary meet with the LCFS, External Audit and Internal Audit without Management.

Referrals are communicated between the Director of Finance (DOF) and the LCFS. Where appropriate, investigations which are deemed to be in excess of £15K are referred directly to the NHS Wales Counter Fraud Service as per NHS Protect requirements. Reports are regularly received of progress and quarterly returns are provided by LCFS to the Health Board (via Audit Committee). In relation to cases below the £15K threshold the DOF receives regular monthly updates re case progress and the Audit Risk and Assurance Committee is notified on a periodical basis in the form of redacted reports. In relation to cases above the £15K threshold the National Counter Fraud Services briefs the DOF regularly.

Patterson,Liz
04/07/2024 12:50:25

6. Are you aware of significant transactions that are outside the normal trading activities of the Health Board's business?	There are no significant transactions outside of the normal trading activities of the Health Board's business. Please note that the hosted function of Health and Care Research Wales has roles and delivery that differ slightly from that of the Health Board's core business.
7. Have there been any issues that may impact the preparation of the 2023-24 financial statements?	There are two members of the finance team who have been on short term sick leave. This has meant less capacity for the team in preparing the financial statements.
8. Do you have knowledge of events or conditions beyond the period of the going concern assessment that may cast significant doubt on the entity's ability to continue as a going concern?	None are known at this point
9. Are there any issues around the use of service organisations or common functions, including uncorrected misstatements from	None are known at this point

Paper 8 - 04/07/2024 10:25

service organisations? This would include the NHS Wales Shared Services Partnership.	

Patterson,Liz
04/07/2024 12:50:25

Enquiries of management in relation to related parties	
Question	**2023-24 Response**
1. Have there been any changes to related parties from the prior year? If so, what is the identify of the related parties and the nature of those relationships?	A number of Board member changes have taken place. Therefore, some amendment to related parties is required. These declarations of interest have been detailed in January 2024 ARAC meeting papers.
2. What transactions have been entered into with related parties during the period? What is the purpose of these transactions?	All transactions entered into with related parties are aligned with the provision of healthcare and associated services. These include the use of Voluntary Sector Partners, local leisure centre services, college & university training supporting services and Local Authority related services.
3. What controls are in place to identify, account for and disclose related parties?	The declaration of interest register is reviewed for relevant parties and then a review of PTHB financial systems is undertaken to identify relevant transactions to be declared.
4. What controls are in place to authorise and approve	A director limit of £50k is set. Any above this are referred for Chief Executive Approval up to £100k and the additional approval of

Patterson,Liz
04/07/2024 12:30:25

significant transactions and arrangements: • with related parties; and • outside the normal course of business?	Chair/Board for items above £100k. Welsh Government for contracts >£1m. At procurement stages declarations of interests are completed to ensure no conflicts in process. Staff are communicated to and expected to undertake the requirements outlined in the standards of behaviour incorporating Declarations of Interest, gifts, hospitality and sponsorship policy

Patterson,Liz
04/07/2024 12:50:25

Enquiries of management in relation to laws and regulations	
Question	**2023-24 Response**
1. What are the policies and procedures in place to identify applicable legal and regulatory requirements to ensure compliance?	During 2023-24 a series of Welsh Health Circulars were issued to the health board. Compliance with these is monitored by the corporate governance team and a nominated Director is required to oversee implementation of each WHC. The financial impact of each WHC is assessed but none issued in 2023-24 had a significant impact on the health board's financial statements. Where relevant, key polices/procedures identify and reference applicable legal and regulatory requirements. Examples include, but are not limited to: □ Access to Health Records □ Disciplinary Policy □ Bribery Policy □ Claims Management Policy □ Counter Fraud Policy □ Disclosure & Barring Policy □ Health & Safety Policy □ Standing Financial Instructions □ Standards of Behaviour incorporating Declarations of Interests, Gifts, Hospitality and Sponsorship

Patterson,Liz
04/07/2024 12:50:25

2. What policies and procedures are in place for identifying, evaluating and accounting for litigation claims and assessments?	Potential Clinical Negligence Cases and other provisions such as Continuing Health Care are accounted for in the annual accounts and managed during the year in conjunction with the NHS Shared Services Partnership. There have been no significant issues raised to date by External or Internal Audit on the values contained within the financial statements on an annual basis. A Losses and Special Payments report is provided to the Audit Risk and Assurance Committee in respect of clinical negligence/redress and ex gratia payments made and detailed reports on each case reviewed by the Executive Team. There are comparatively low levels of claims paid by PTHB. PTHB continues to monitor any potential impact of personal injury claims from staff who contracted covid but there have been no identified claims or cases to date. PTHB is not aware of the existence of loss contingencies or un-asserted claims that may affect the financial statements, other than the Clinical Negligence and Personal Injury Claims; Putting Things Right Redress claims and Retrospective Continuing Healthcare Claims outlined within the provisions and contingent liabilities notes within the financial statements. There was ongoing Employment Tribunal case at the balance sheet date but this has since been resolved and dismissed from tribunal.

Patterson,Liz
04/07/2024 12:50:25

3. Are you aware of any instances of non-compliance with laws or regulations? Has the Health Board received any notice of any such known of possible instances of non-compliance?	None are known at this point
4. Have there been any examinations or inquiries performed by licensing, tax, or other authorities/regulators?	The THB is currently under a routine HMRC review on VAT and Employment taxes. This work remains ongoing and no non-compliance has been identified to date
5. Has there been any significant communications with regulators?	Apart from routine legal correspondence in relation to legal claims there has been no significant communications with regulators
6. For the Health Board's service organisations, have you reported any non-compliance with laws and regulations?	None are known at this point

Patterson, Ian
04/07/2024 11:50:25

Enquiries of management in relation to fraud

Question	2023-24 Response
1. What is management's assessment of the risk that the financial statements may be materially misstated due to fraud? What is the nature, extent and frequency of management's assessment?	The Health Board is required to demonstrate compliance with NHS Requirements of Government Functional Standard 013 Counter Fraud. There were two Standards Components that were Amber rated at the start of 2023/24: • Component 1B - Accountable individual - rated Amber • Component 3 - Fraud bribery and corruption risk assessment - rated Amber which are currently being implemented. The 23-24 report demonstrated deterioration for some areas identified as part of 22-23 assessment. The Standard Component 1B – Accountable Individual is currently rated Amber due to the Health Board only recently nominating a Fraud Champion to the role. The Health Board's Director of Corporate Governance was identified as the most suitable Senior Officer to meet the requirements of the Fraud Champion role and a nomination was subsequently completed. Due to loss of significant resource in year due to long term sickness within the Counter Fraud Team slippage in delivery of this objective has occurred with the net effect of arriving at commencement of 2024/25 with Component 3 still rated as Amber.

Patterson,Liz
04/07/2024 12:50:25

Enquiries of management in relation to fraud	
Question	**2023-24 Response**
	The Counter Fraud annual work programme is identified and agreed by the Audit Committee each year with dedicated resource and time allocated against 4 strategic areas of Strategic Governance, Inform, and Involve, Prevent, and Deter and Hold to Account. Progress against the work programme and regular updates re case workload are regularly reported (via Audit Committee). There has been an increased focus on prevention exercises to help protect and minimise the incidence of fraud. Throughout the last year there has been increased communication and awareness in relation to the additional potential risks and this have been linked to National and Local awareness. The work has also included the transition to the new Government Functional Standards to meet latest best practice. The Counter Fraud team have completed several fraud risk assessments in relation to the strategic risks as outlined in previous fraud alerts. Procurement related transactions, Accounts Payable Transactions, Primary Care Contractor payments, staff related expenses and all transactions involving the handling of cash are the classes of transactions most at risk to fraud. However, PTHB ensures segregation of duties and controls are in operation to ensure that risk of

Patterson,Liz
04/07/2024 12:50:25

Enquiries of management in relation to fraud	
Question	**2023-24 Response**
	fraud is minimised, and these actions also include actions undertaken by NHS Wales Shared Services Partnership in relation to the functions they support and provide. There was also regular communication regarding the increased risk of fraud at this time lead by the National and Local Counter Fraud teams. The progress and subsequent outcome of all investigations undertaken is also reported to the Director of Finance and Audit Committee. Based on the actions as identified the risk is perceived to be minimal.
2. Do you have knowledge of any actual, suspected or alleged fraud affecting the entity?	Referrals have been received, in relation to concerns directly to the Local Counter Fraud Service and subsequent investigations have taken place. The Board has in place a Raising Concerns Policy and any complaints under this would be handled by the Chief Executive, Director of Workforce & OD and/or Director of Corporate Governance as appropriate
3. What is management's process for identifying and responding to the risks of fraud in the entity, including any specific risks of fraud	PTHB secured LCFS via an SLA with Swansea Bay University Health Board, from which the Audit Risk and Assurance Committee receive reports on the actions against the work plan (as approved) on fraud policy and

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Enquiries of management in relation to fraud	
Question	**2023-24 Response**
that management has identified or that have been brought to its attention?	reviewing progress against the fraud annual work plan. Where incidences of potential fraud are identified PTHB has access to local and regional fraud services. Independent members of the Audit, Risk and Assurance Committee and the Director of Corporate Governance meet with the LCFS, External Audit and Internal Audit without Management. Referrals are communicated appropriately between the Director of Finance (DOF) and the LCFS. Where appropriate, investigations which are deemed to be in excess of £15K are referred directly to the NHS Wales Counter Fraud Service as per NHS Protect requirements. Reports are regularly received of progress and quarterly returns are provided by LCFS to the Health Board (Via Audit Committee). In relation to cases below the £15K threshold the DOF receives regular monthly updates re case progress and the Audit Risk and Assurance Committee is notified on a periodical basis in the form of redacted reports. In relation to cases above the £15K threshold the National Counter Fraud Services briefs the DOF regularly.
4. What classes of transactions, account	An increase in mandate fraud, whereby fraudsters seek to change bank account details of suppliers

Patterson,Liz
04/07/2024 2:04:25

Enquiries of management in relation to fraud	
Question	**2023-24 Response**
balances and disclosures, within the financial statements, have you identified as most at risk of fraud?	to divert payments to accounts they control, have continued to target the NHS throughout 2023/24 with NHS Counter Fraud Authority continuing to issue alerts. A comprehensive review was undertaken in response to the alerts by the Counter Fraud Team in conjunction with relevant PTHB officers.
5. Are you aware of any whistleblowing or complaints by potential whistle-blowers? If so, what has been the Health Board's response?	No referrals received by the Counter Fraud Team have been classed as whistleblowing under the Health Board's Raising Concerns Policy instead being actioned under the Health Board's Counter Fraud Policy and Response Plan as allegations of Fraud, Bribery and Corruption
6. What is management's communication, if any, to those charged with governance (the Board) regarding their processes for identifying and responding to risks of fraud?	The Health Board is committed to the corporate governance framework which communicates expectations to staff and board members. The governance framework includes standing orders, standards of business conduct, standing financial instructions, a scheme of delegation, a values and behaviour framework and a variety of corporate policies that outline processes to be followed. This is all reported within the Annual Governance Statements within the accountability report.

Patterson,Liz
04/07/2024 12:50:25

Enquiries of management in relation to fraud	
Question	**2023-24 Response**
7. What is management's communication, if any, to employees regarding their views on business practices and ethical behaviour?	The organisation has an agreed Values and Behaviours Framework and Standards of Behaviour Policy. The Board also has an approved Bribery Policy. Values and Behaviours as well as standards of behaviour are reinforced through the appraisal process. Declaration of Interest are sought annually, with an onus on staff to disclose at any time in between.
8. For service organisations, have you reported any fraud or potential fraud to the user entity(ies)?	No fraud reported

Patterson,Liz
04/07/2024 12:50:25

Enquiries of management in relation to risk and governance	
Question	**2023-24 Response**
1. How do you communicate to those charged with governance regarding business risks including fraud?	Detailed reports on the content of, and movements within, the Health Board Risk Register and Board Assurance Framework, are received on a regular basis by the Board and its Committees. The Health Board has a Risk Management Framework in place, which is reviewed/updated on a regular basis, and approved by the Board (Nov 2022 and then May 2024). The Board also sets/approves the organisation's risk appetite. The Health Board has a programme of fraud awareness undertaken on an annual basis. Targeted risk-based fraud awareness training is delivered under this programme. Alerts and intelligence of emerging fraud risks are shared with the business areas affected by those risks by the Counter Fraud Team.
2. What is the allocation of responsibilities between those charged with governance and management?	The Health Board is an NHS Wales statutory body, with clearly mandated distinctions between Independent Members, who comprise a majority of the Board and executive directors who are the most senior officers of management. The Audit and Risk Assurance committee comprises Independent Members and is a sub-committee of the Board. It is considered to be 'those charged with governance'.

Patterson,Liz
04/07/2024 12:50:25

	In terms of specific roles and responsibilities, these are clearly set out in the Risk Management Policy, which is regularly reviewed/updated, and approved by the Board (last approved Nov 2022).
3. What procedures are in place to ensure the compliance and completeness of Governance reports?	These are part of the Board and Audit and Risk Assurance Committee work programmes for regular assurance and scrutiny, with a committee update reports included on each Board agenda to highlight any matters to be brought to the attention of the board.
4. What procedures are in place to ensure the compliance and completeness of Sustainability reports?	Executive and action leads nominated for key areas Senior Responsible Officer for Sustainability responsible for processes to collate reports Management Board approve reports for submission. Board receive reports and inform future developments through Board Development Sessions

Patterson,Liz
04/07/2024 12:50:25

Enquiries of management in relation to regularity	
Question	**2023-24 Response**
1. What is your assessment of the risk of material irregularity, in respect of the 2023-24 financial statements?	Our assessment is that the financial transactions recorded in the ledger are free of misstatement and in line with the powers given to the Health Board. There have been no changes to the processes to record transactions in the financial statements in 2023/24 and the health board believes that as in previous years that the transactions are free from material misstatement.
2. What is the process for responding to the risk of irregularity?	The Board Governance Framework provides assurance to the Board on Health Board activity, including any risk of irregularity. The components of the Board Governance Framework is regularly reported upon to the Audit and Corporate Governance Committee and Board
3. What is your knowledge of actual, suspected or alleged irregularity?	None known at this point

Pattern 02 04/07/2024 12:50:25

4. Where service organisations are used by the Health Board, have any irregularities been reported to the user entity?	None known at this point

Patterson,Liz
04/07/2024 12:50:25

Enquiries of those charged with governance

Enquiries of those charged with governance – general enquiries	
Question	**2023-24 Response**
1. Are you aware of any actual, suspected or alleged irregularity affecting the entity?	None known at this point
2. What is the process for identifying and responding to the risks of fraud?	PTHB secured LCFS via an SLA with Swansea Bay University Health Board, from which the Audit Risk and Assurance Committee receive reports on the actions against the work plan (as approved) on fraud policy and reviewing progress against the fraud annual work plan. Where incidences of potential fraud are identified PTHB has access to local and regional fraud services. Independent members of the Audit, Risk and Assurance Committee and the Director of Corporate Governance meet with the LCFS, External Audit and Internal Audit without Management

Patterson,Liz
04/07/2024 12:50:25

3. Does any of the entity's objectives and strategies or business related risks have the potential to result in material misstatement in the financial statements?	None known
4. Are there any matters which those charged with governance consider require particular attention during the audit?	None known
5. Are there any other matters which those charged with governance consider may influence the audit of the financial statements?	None known
6. Are those charged with governance aware of any significant communications with regulators?	Except for updates in respect of Legal cases (clinical negligence, Continuing Health Care & Health and Safety) to relevant committees and Board in some circumstances there is no further significant communications with regulators.
7. What arrangements are in place to oversee the effectiveness of internal control?	PTHB has an effective system of internal control. Financial systems internal audits and statutory audits have been assessed as substantial and reasonable, with some

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04/07/2024 14:59:25

	recommendations by both internal and external audit on governance and other matters which have been addressed. The Head of Internal Audit's Opinion for 2023-24 was 'reasonable'.
8. What actions have those charged with governance taken in response to developments in accounting standards, corporate governance practice or other guidance and related matters?	Updates are provided to the ARA committee and other committees as deemed relevant to that committee.
9. Are you aware of any non-compliance with laws and regulations that may be expected to have a fundamental effect on the operations of the entity?	None known

Patterson,Liz
04/07/2024 12:50:25

Enquiries of those charged with governance in relation to fraud	
Question	**2023-24 Response**
1. Do you have any knowledge of actual, suspected or alleged fraud affecting the entity?	All cases of fraud are reported via the LCFS reports to the Audit and Assurance Committee on a regular basis. As a result of the above processes the LCFS has received referrals of suspected fraud. All referrals were investigated and updates on the outcomes of investigations were reported to the Audit, Risk and Assurance Committee on a regular basis
2. What is your assessment of the risk of fraud within the entity, including those risks that are specific to the Health Board's business sector?	PTHB undertook a Self-Assessment during the year which provided an overall green rating with a small number of improvement areas which are currently being implemented. This was reported to the May 24 Committee meeting. The Counter Fraud annual work programme is identified and agreed by the Audit and Risk Assurance Committee each year with dedicated resource and time allocated against 4 strategic areas of Strategic Governance, Inform, and Involve, Prevent, and Deter and Hold to Account. Progress against the work programme and regular updates re case workload are regularly reported (via ARA Committee).

Patterson,Liz
04/07/2024 12:50:25

Enquiries of those charged with governance in relation to fraud	
Question	**2023-24 Response**
3. How do you exercise oversight of: - management's processes for identifying and responding to the risk of fraud in the entity; and - the controls that management has established to mitigate these risks?	The LCFS meets in confidence with the Audit Risk and Assurance Committee at least twice annually. The LCFS attend the Audit Risk and Assurance Committee meetings and had scheduled reporting built into the Committee's workplan. PTHB utilises the services of NHS Wales Shared Services Legal and Risk for much of its legal service advice and litigation (e.g., leases, employment matters). PTHB has sought specialist advice in respect of Employment law, Value Added Tax, Estates, Property and Statutory Compliance related Issues.

Patterson,Liz
04/07/2024 12:50:25

Background information

Matters in relation to fraud

International Standard for Auditing (UK) and Ireland) 240 covers auditors' responsibilities relating to fraud in an audit of financial statements.

The primary responsibility to prevent and detect fraud rests with both management, and 'those charged with governance', which for the Health Board is the Board itself. Management, with the Board, should ensure there is a strong emphasis on fraud prevention and deterrence and create a culture of honest and ethical behaviour, reinforced by active oversight by the Board.

As external auditors, we are responsible for obtaining reasonable assurance that the financial statements are free from material misstatement due to fraud or error. We are required to maintain professional scepticism throughout the audit, considering the potential for management override of controls.

What are we required to do?

As part of our risk assessment procedures we are required to consider the risks of material misstatement due to fraud. This includes understanding the arrangements management has put in place in respect of fraud risks. The ISA views fraud as either:

- the intentional misappropriation of assets; or
- the intentional manipulation or misstatement of the financial statements.

We also need to understand how the Board exercises oversight of management's processes. We are also required to make enquiries of both management and the Board as to their knowledge of any actual, suspected or alleged fraud and for identifying and responding to the risks of fraud and the internal controls established to mitigate them.

Matters in relation to laws and regulations

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04/03/2024 12:50:25

International Standard for Auditing (UK and Ireland) 250 covers auditors' responsibilities to consider the impact of laws and regulations in an audit of financial statements.

Management, with the oversight of those charged with governance, (the Board), is responsible for ensuring that the Fund's operations are conducted in accordance with laws and regulations, including compliance with those that determine the reported amounts and disclosures in the financial statements.

As external auditors, we are responsible for obtaining reasonable assurance that the financial statements are free from material misstatement due to fraud or error, taking into account the appropriate legal and regulatory framework. The ISA distinguishes two different categories of laws and regulations:

- laws and regulations that have a direct effect on determining material amounts and disclosures in the financial statements; and
- other laws and regulations where compliance may be fundamental to the continuance of operations, or to avoid material penalties.

What are we required to do?

As part of our risk assessment procedures we are required to make inquiries of management and the Board as to whether the Fund is in compliance with relevant laws and regulations. Where we become aware of information of non-compliance or suspected non-compliance, we need to gain an understanding of the non-compliance and the possible effect on the financial statements.

Matters in relation to related parties

International Standard for Auditing (UK and Ireland) 550 covers auditors' responsibilities relating to related party relationships and transactions.

The nature of related party relationships and transactions may, in some circumstances, give rise to higher risks of material misstatement of the financial statements than transactions with unrelated parties.

Because related parties are not independent of each other, many financial reporting frameworks establish specific accounting and disclosure requirements for related party relationships, transactions and balances to enable users of the financial statements to understand their nature and actual or potential effects on the financial statements. An understanding of the entity's related party relationships and transactions is relevant to the auditor's evaluation of whether one or more fraud risk factors are present as required by ISA (UK and Ireland) 240, because fraud may be more easily committed through related parties.

Patterson, Liz
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What are we required to do?

As part of our risk assessment procedures, we are required to perform audit procedures to identify, assess and respond to the risks of material misstatement arising from the entity's failure to appropriately account for or disclose related party relationships, transactions or balances in accordance with the requirements of the framework.

Carl Cooper, Cadeirydd / Chair
Ffon / Phone: 01874 712502
E-bost / Email: carl.cooper@wales.nhs.uk

Hayley Thomas, Prif Weithredwr / Chief Executive
Ffon / Phone: 01874 712725
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GIG CYMRU NHS WALES | Bwrdd Iechyd Addysgu Powys | Powys Teaching Health Board

Auditor General for Wales
Audit Wales
1 Capital Quarter
Tyndall Street
Cardiff
CF10 4BZ

11th July 2024

Representations regarding the 2023-24 financial statements

This letter is provided in connection with your audit of the financial statements (including that part of the Remuneration Report that is subject to audit) of Powys Teaching Health Board for the year ended 31 March 2024 for the purpose of expressing an opinion on their truth and fairness, their proper preparation and the regularity of income and expenditure.
We confirm that to the best of our knowledge and belief, having made enquiries as we consider sufficient, we can make the following representations to you.

Management representations

Responsibilities

As Chief Executive and Accountable Officer I have fulfilled my responsibility for:

- preparing the financial statements in accordance with legislative requirements and the Treasury's Financial Reporting Manual. In preparing the financial statements, I am required to:
  - observe the accounts directions issued by Welsh Ministers, including the relevant accounting and disclosure requirements and apply appropriate accounting policies on a consistent basis;
  - make judgements and estimates on a reasonable basis;
  - state whether applicable accounting standards have been followed and disclosed and explain any material departures from them; and
  - prepare them on a going concern basis on the presumption that the services of Powys Teaching Health Board will continue in operation.
- ensuring the regularity of any expenditure and other transactions incurred.
- the design, implementation and maintenance of internal control to prevent and detect error.

Patterson,Liz
04/07/2024 12:55:23

Information provided

We have provided you with:

- full access to:
  - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;
  - additional information that you have requested from us for the purpose of the audit; and
  - unrestricted access to staff from whom you determined it necessary to obtain audit evidence;
- the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- our knowledge of fraud or suspected fraud that we are aware of and that affects Powys Teaching Health Board and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements;
- our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others;
- our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements;
- the identity of all related parties and all the related party relationships and transactions of which we are aware; and
- our knowledge of all possible and actual instances of irregular transactions.

Financial statement representations

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

Patterson,Liz
04/07/2024 12:50:25

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

The financial statements are free of material misstatements, including omissions. The effects of uncorrected misstatements identified during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Representations by Powys Teaching Health Board

We acknowledge that the representations made by management, above, have been discussed with us.

We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved by Powys Teaching Health Board on 11 July 2024.

We confirm that we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to you. We confirm that, as far as we are aware, there is no relevant audit information of which you are unaware.

Signed by: Chief Executive	Signed by: Chair of the Health Board
Date:	Date:

Patterson,Liz
04/07/2024 12:50:25

Archwilio Cymru
Audit Wales

Audit of Accounts Report – Powys Teaching Health Board

Audit year: 2023-24

Date issued: July 2024

Document reference:

Patterson,Liz
04/07/2024 12:50:25

This document has been prepared as part of work performed in accordance with statutory functions. Further information can be found in our Statement of Responsibilities.

Audit Wales is the non-statutory collective name for the Auditor General for Wales and the Wales Audit Office, which are separate legal entities each with their own legal functions as described above. Audit Wales is not a legal entity and itself does not have any functions.

No responsibility is taken by the Auditor General, the staff of the Wales Audit Office or, where applicable, the appointed auditor in relation to any member, director, officer or other employee in their individual capacity, or to any third party.

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, the Wales Audit Office and, where applicable, the appointed auditor are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to the Wales Audit Office 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.

Patterson,Liz
04/07/2024 12:50:25

About Audit Wales

Our aims and ambitions

Assure

the people of Wales that public money is well managed

Explain

how public money is being used to meet people's needs

Inspire

and empower the Welsh public sector to improve

Fully exploit our unique perspective, expertise and depth of insight

Strengthen our position as an authoritative, trusted and independent voice

Increase our visibility, influence and relevance

Be a model organisation for the public sector in Wales and beyond

Patterson,Liz
04/07/2024 12:50:25

Contents

Introduction	5
Your audit at a glance	6
Detailed report	
Financial statements' materiality	7
Ethical compliance	8
Proposed audit opinion	9
Issues arising during the audit	10
Appendices	
Appendix 1 –Proposed audit report	11
Appendix 2 – Letter of representation	17
Appendix 3 – Summary of corrections made	20
Audit quality	23
Supporting you	24

Patterson,Liz
04/07/2024 12:50:25

Introduction

I have now largely completed my audit in line with my Detailed Audit Plan 2024. However, at the time of drafting this report there was still some work outstanding on:

- Manager and Engagement Lead final review.

This Audit of Accounts Report summarises the main findings from my audit of your 2023-24 Annual Report and Accounts. My team have already discussed these issues with the Executive Director of Finance, Capital and Support Services and Deputy Chief Executive, and his team.

I am very grateful to your officers for their support in undertaking this audit.

Adrian Crompton
Auditor General for Wales

Patterson,Liz
04/07/2024 12:50:25

Your audit at a glance

Audit opinions

We are proposing to give an unqualified true and fair opinion but a qualified regularity opinion. In line with last year, the regularity opinion is qualified as the Health Board did not meet its revenue resource limit over the 3 years to 2023-24.

We have nothing to report under the other sections of my report, ie those relating to going concern; other information; other matters; or matters I report by exception.

We are also proposing to issue a substantive report because in line with the prior year, the Health Board did not meet its first and second financial duties to operate within its revenue resource allocation over the three-year period ending 2023-24, and to have an approved three-year integrated medium-term plan.

Significant issues

There are no uncorrected misstatements or significant issues (other than the regularity opinion qualification) to report.

Last year we found several errors relating to payables and accruals and made a recommendation for improvement. We are pleased to confirm we found no errors in our testing of the balances or transactions relating to these areas for the year ending 31 March 2024.

Patterson,Liz
04/07/2024 12:50:25

Financial statements' materiality

Materiality £4.46 million

My aim is to identify and correct material misstatements, ie those that might otherwise cause the user of the accounts to be misled.

Materiality is calculated using:

- 2023-24 gross expenditure of £446 million
- Materiality percentage of 1%

I apply the materiality percentage to gross expenditure to calculate materiality.

I will report to you any misstatements above £223,000, calculated as 5% of materiality (called the 'trivial level').

Areas of specific interest

There are some areas of the accounts that may be of more importance to the user of the accounts. We set lower materiality levels for these as follows:

- Remuneration report - remuneration £5,000 banding, pension disclosures £1,000
- Related party disclosures - personal interests £5,000

Patterson,Liz
04/07/2024 12:50:25

Ethical compliance

Compliance with ethical standards

We believe that:

- we have complied with the ethical standards we are required to follow in carrying out our work;
- we have remained independent of yourselves;
- our objectivity has not been comprised; and
- we have no relationships that could undermine our independence or objectivity.

Patterson,Liz
04/07/2024 12:50:25

Proposed audit opinion

Audit opinion

We intend to issue an unqualified true and fair opinion and a qualified regularity audit opinion on this year's accounts once you have provided us with a Letter of Representation (see below).

The regularity opinion will be qualified following the failure to meet its financial duty to break-even against its revenue resource limit over the 3 years to 2023-24.

Our proposed audit report is set out in **Appendix 1,** along with our proposed substantive report which explains the basis of the regularity qualification.

Letter of representation

A Letter of Representation is a formal letter in which you confirm to us the accuracy and completeness of information provided to us during the audit. Some of this information is specified as being necessary by auditing standards; other information may relate specifically to your audit.

The letter we are requesting you to sign is included in **Appendix 2**.

Patterson,Liz
04/07/2024 12:50:25

Issues arising during the audit

Misstatements

A misstatement arises where information in the accounts is not in accordance with accounting standards.

Uncorrected misstatements

There are no uncorrected misstatements identified in the accounts which remain uncorrected.

Corrected misstatements

During our audit, we identified misstatements that have been corrected by management, but which we consider should be drawn to your attention.

These are set out in Appendix 3.

Patterson,Liz
04/07/2024 12:50:25

Appendix 1

Proposed audit report

The Certificate and report of the Auditor General for Wales to the Senedd

Opinion on financial statements

I certify that I have audited the financial statements of Powys Teaching Health Board for the year ended 31 March 2024 under Section 61 of the Public Audit (Wales) Act 2004.

These comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Cash Flow Statement and Statement of Changes in Taxpayers' Equity and related notes, including a summary of material accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual.

In my opinion, in all material respects, the financial statements:

- give a true and fair view of the state of affairs of Powys Teaching Health Board as at 31 March 2024 and of its net operating costs for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual; and
- have been properly prepared in accordance with the National Health Service (Wales) Act 2006 and directions made there under by Welsh Ministers.

Opinion on regularity

In my opinion, except for the matter described in the Basis for Qualified Regularity Opinion section of my report, in all material respects, the expenditure and income in the financial statements have been applied to the purposes intended by the Senedd and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for Qualified Opinion on regularity

I have qualified my opinion on the regularity of the Powys Teaching Health Board's financial statements because the Health Board has breached its resource limit by spending £18.905 million over the amount that it was authorised to spend in the three-year period 2021-22 to 2023-24. This spend constitutes irregular expenditure.

Further detail is set out in my Report on page xx.

Basis for opinions

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my certificate.

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My staff and I are independent of the Board in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this certificate.

The going concern basis of accounting for Powys Teaching Health Board is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

Other Information

The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. The Chief Executive is responsible for the other information contained within the annual report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon. My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion, the part of the remuneration report to be audited has been properly prepared in accordance with the National Health Service (Wales) Act 2006 and directions made there under by Welsh Ministers.

In my opinion, based on the work undertaken in the course of my audit:

Page 109 of 485
04/07/2024 12:50:25

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with the National Health Service (Wales) Act 2006 and directions made there under by Welsh Minsters' directions; and;
- the information given in the Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with Welsh Ministers' guidance.

Matters on which I report by exception

In the light of the knowledge and understanding of the Powys Teaching Health Board and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and the other unaudited parts of the Accountability Report or the Annual Governance Statement.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- I have not received all the information and explanations I require for my audit;
- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my team;
- the financial statements and the audited part of the Accountability Report are not in agreement with the accounting records and returns;
- information specified by HM Treasury or Welsh Ministers regarding remuneration and other transactions is not disclosed;
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual are not made or parts of the Remuneration Report to be audited are not in agreement with the accounting records and returns; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of Directors and the Chief Executive for the financial statements

As explained more fully in the Statements of Directors' and Chief Executive's Responsibilities, the Directors and the Chief Executive are responsible for:

- maintaining adequate accounting records
- the preparation of financial statements and annual report in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring that the annual report and financial statements as a whole are fair, balanced and understandable;
- ensuring the regularity of financial transactions;
- internal controls as the Directors and Chief Executive determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- assessing the Health Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of

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accounting unless the Directors and Chief Executive anticipate that the services provided by the Health Board will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the National Health Service (Wales) Act 2006.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a certificate that includes my opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- Enquiring of management, the Health Board's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to Powys Teaching Health Board policies and procedures concerned with:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- Considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the following areas: expenditure recognition, posting of unusual journals and management override.
- Obtaining an understanding of the Health Board's framework of authority as well as other legal and regulatory frameworks that the Health Board operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the Health Board; and
- Obtaining an understanding of related party relationships.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, those charged with governance and legal advisors about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance and the Board; and

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04/07/2024 12:00:25

- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the Powys Teaching Health Board controls, and the nature, timing and extent of the audit procedures performed.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Other auditor's responsibilities

I am also required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Senedd and the financial transactions recorded in the financial statements conform to the authorities which govern them.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report

Please see my Report on page xx.

Adrian Crompton
Auditor General for Wales
12 July 2024

1 Capital Quarter
Tyndall Street
Cardiff
CF10 4BZ

Patterson,Liz
04/07/2024 12:50:25

Report of the Auditor General to the Senedd

Introduction

Under the Public Audit Wales Act 2004, I am responsible for auditing, certifying and reporting on Powys Teaching Health Board's (the Health Board's) financial statements. I am reporting on these financial statements for the year ended 31 March 2024 to draw attention to two key matters for my audit. These are the failure against the first financial duty and consequential qualification of my 'regularity' opinion and the failure of the second financial duty. I have not qualified my 'true and fair' opinion in respect of any of these matters.

Financial duties

Health Boards are required to meet two statutory financial duties – known as the first and second financial duties.

For 2023-24, the LHB failed to meet both the first and the second financial duty.

Failure of the first financial duty

The **first financial duty** gives additional flexibility to Health Boards by allowing them to balance their income with their expenditure over a three-year rolling period. The three-year period being measured under this duty this year is 2021-22 to 2023-24.

As shown in Note 2.1 to the Financial Statements, the Health Board did not manage its revenue expenditure within its resource allocation over this three-year period, exceeding its cumulative revenue resource limit of £1,194.459 million by £18.905 million.

Where a Health Board does not balance its books over a rolling three-year period, any expenditure over the resource allocation (i.e. spending limit) for those three years exceeds the Health Board's authority to spend and is therefore 'irregular'. In such circumstances, I am required to qualify my 'regularity opinion' irrespective of the value of the excess spend.

Failure of the second financial duty

The **second financial duty** requires Health Boards to prepare and have approved by the Welsh Ministers a rolling three-year integrated medium-term plan. This duty is an essential foundation to the delivery of sustainable quality health services. A Health Board will be deemed to have met this duty for 2023-24 if it submitted a 2023 to 2026 Plan approved by its Board to the Welsh Ministers, who were required to review and consider approval of the plan.

As shown in Note 2.3 to the Financial Statements, the Health Board did not meet its second financial duty to have an approved three-year integrated medium-term plan in place for the period 2023 to 2026.

Adrian Crompton

Auditor General for Wales

12 July 2024

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04/09/2024 12:50:25

Appendix 2

Letter of representation

Auditor General for Wales
Audit Wales
1 Capital Quarter
Tyndall Street
Cardiff
CF10 4BZ

xx July 2024

Representations regarding the 2023-24 financial statements

This letter is provided in connection with your audit of the financial statements (including that part of the Remuneration Report that is subject to audit) of Powys Teaching Health Board for the year ended 31 March 2024 for the purpose of expressing an opinion on their truth and fairness, their proper preparation and the regularity of income and expenditure.

We confirm that to the best of our knowledge and belief, having made enquiries as we consider sufficient, we can make the following representations to you.

Management representations

Responsibilities

As Chief Executive and Accountable Officer I have fulfilled my responsibility for:

- preparing the financial statements in accordance with legislative requirements and the Treasury's Financial Reporting Manual. In preparing the financial statements, I am required to:
  - observe the accounts directions issued by Welsh Ministers, including the relevant accounting and disclosure requirements and apply appropriate accounting policies on a consistent basis;
  - make judgements and estimates on a reasonable basis;
  - state whether applicable accounting standards have been followed and disclosed and explain any material departures from them; and
  - prepare them on a going concern basis on the presumption that the services of Powys Teaching Health Board will continue in operation.
- ensuring the regularity of any expenditure and other transactions incurred.

Patterson,Liz
04/07/2024 12:08:25

- the design, implementation and maintenance of internal control to prevent and detect error.

Information provided

We have provided you with:

- full access to:
  - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;
  - additional information that you have requested from us for the purpose of the audit; and
  - unrestricted access to staff from whom you determined it necessary to obtain audit evidence;
- the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- our knowledge of fraud or suspected fraud that we are aware of and that affects Powys Teaching Health Board and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements;
- our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others;
- our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements;
- the identity of all related parties and all the related party relationships and transactions of which we are aware; and
- our knowledge of all possible and actual instances of irregular transactions.

Financial statement representations

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

Scott-Moncrieff
04/07/2024 12:50:25

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

The financial statements are free of material misstatements, including omissions. The effects of uncorrected misstatements identified during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Representations by Powys Teaching Health Board

We acknowledge that the representations made by management, above, have been discussed with us.

We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved by Powys Teaching Health Board on 11 July 2024.

We confirm that we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to you. We confirm that, as far as we are aware, there is no relevant audit information of which you are unaware.

Signed by:	Signed by:
Chief Executive	Chair of the Health Board
Date:	Date:

Patterson,Liz
04/07/2024 12:50:25

Appendix 3

Summary of corrections made

During our audit, we identified the following misstatements that have been corrected by management, but which we consider should be drawn to your attention.

Value of correction	Accounts areas	Explanation
£8,370k	**Note 3.4 Losses, Special Payments, and Irrecoverable Debts**	Structured Settlements transferred to Welsh Risk Pool (WRP) of £8,370k was omitted from both movement in provision and income received from Welsh Risk Pook on the note. There is no net impact on the Financial Statements as a result of this issue.
	Note 23 Losses and Special Payments	The structured settlement provision transferred to Welsh Risk Pool was also incorrectly included in Note 23.
£1,520k	**Note 9 Employee Benefits and Staff Numbers**	£1,520k of staff costs included as expenditure in Note 3.1 had not been disclosed in Note 9 resulting in an understatement.
£1,513k	**Note 3.2 Expenditure on healthcare from other providers**	Misclassification of £1,513k between 'Goods and services from other NHS Wales Trusts' and 'Goods and services from WHSSC/EASC' as a result of miscoding.
£612k	**Note 22 Capital Commitments**	Our audit work identified that the capital commitments note was understated by £612k.
£545k	**Note 24 - Right of Use leases obligations**	Split of minimum lease payments and present value of minimum lease payments included in current and non-current borrowings were omitted in error.
£361k	**Note 21.1 Contingent Liabilities**	Remote contingent liabilities of £361k were included in the contingent liabilities note which was inconsistent

Patterson,Liz
04/07/2024 12:50:25

		with the requirements of IAS 37 and the Manual for Accounts.
£346k	**Note 21.1 Contingent Liabilities**	£346k of contingent liabilities incorrectly classified as primary and secondary care instead of defence costs.
Various	**Remuneration Report**	Our audit identified a number of amendments throughout the report relating to senior officer remuneration, to ensure that disclosures complied with the requirements of the underlying accounting framework. These include: ○ The inclusion of taxable benefits received by Non-Officer Members. ○ Changes to figures within the tables, in particular the Single Total Figure of remuneration and pension benefits tables. ○ Amendment to the benefits in kind figured including a restatement of prior year figures.
Various	**Various**	Our audit work identified a number of minor narrative or disclosure errors that required correction. These have all been agreed with the client. Notes to the accounts where this was required include: Note 1 - Accounting Policies Note 2 - Financial Duties Performance Note 9 - Employee Benefits and Staff Numbers Note 11 - Property, Plant and Equipment Note 18 - Payables Note 20 - Provisions Note 23 - Losses and Special Payments Note 24 - Right of Use leases obligations. Note 32 - Pooled Budgets

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04/07/2024 12:50:25

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Our People

The first line of assurance is formed by our staff and management who are individually and collectively responsible for achieving the standards of audit quality to which we aspire.

- Selection of right team
- Use of specialists
- Supervisions and review

Arrangements for achieving audit quality

The second line of assurance is formed by the policies, tools, learning & development, guidance, and leadership we provide to our staff to support them in achieving those standards of audit quality.

- Audit platform
- Ethics
- Guidance
- Culture
- Learning and development
- Leadership
- Technical support

Independent assurance

The third line of assurance is formed by those activities that provide independent assurance over the effectiveness of the first two lines of assurance.

- EQCRs
- Themed reviews
- Cold reviews
- Root cause analysis
- Peer review
- Audit Quality Committee
- External monitoring

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04/07/2024 12:50:25

* QAD is the quality monitoring arm of ICAEW.

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04/07/2024 12:50:25

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04/07/2024 12:50:25

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04/07/2024 12:50:25

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Agenda Item: 3.2

Audit, Risk and Assurance Committee Workshop	**Date of Meeting: 9th July 2024**
Subject:	**Head of Internal Audit Opinion & Annual Report 2023/2024**
Approved and Presented by:	**Director of Corporate Governance / Head of Internal Audit**
Prepared by:	**Head of Internal Audit**
Other Committees and Meetings considered at:	

PURPOSE:

To provide the Audit, Risk and Assurance Committee with information regarding the Head of Internal Audit Opinion for 2023/24 and the Annual Report.

RECCOMENDATION(S):

The Audit, Risk & Assurance Committee are requested to:

- **Consider and note** the Head of Internal Audit Opinion and Annual Report for 2023/24**.**

Approval	Discussion	Information
	X	X

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THE PAPER IS ALIGNED TO THE DELIVERY OF THE FOLLOWING STRATEGIC OBJECTIVE(S) AND HEALTH AND CARE STANDARD(S):		
Strategic Objectives:	1. Focus on Wellbeing	✓
	2. Provide Early Help and Support	✓
	3. Tackle the Big Four	✓
	4. Enable Joined up Care	
	5. Develop Workforce Futures	✓
	6. Promote Innovative Environments	
	7. Put Digital First	✓
	8. Transforming in Partnership	✓
Health and Care Standards:	1. Staying Healthy	✓
	2. Safe Care	✓
	3. Effective Care	✓
	4. Dignified Care	
	5. Timely Care	
	6. Individual Care	
	7. Staff and Resources	✓
	8. Governance, Leadership & Accountability	✓

EXECUTIVE SUMMARY:

The HIA Opinion for 23/24 is that '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'.

From the individual audits completed at the time of producing the Annual Report, the following final / draft ratings have been provided:

- 3 Substantial Assurance
- 16 Reasonable Assurance
- 2 Limited Assurance.

The Report also includes details of the 4 audits that have been removed from the plan during 2023/24, as reported to previous meetings of the Committee. These audits and the reason for their removal / deferment have been considered when compiling the draft HIA Opinion.

The HIA Opinion will need to be reflected within the Health Board's Annual Governance Statement along with confirmation of action planned to address the issues raised. Particular focus should be placed on the agreed response to the 2 Limited Assurance opinions issued during the year and the significance of the recommendations made.

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BACKGROUND AND ASSESSMENT:

In accordance with the Public Sector Internal Audit Standards (PSIAS), the Head of Internal Audit (HIA) is required to provide an annual opinion, based upon and limited to the work performed, on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.

This is achieved through delivery of the annual audit plan that has been focused on key strategic and operational risk areas and known improvement opportunities. The 2023/24 plan was formally approved by the Audit Committee at its March 23 meeting.

The Annual Report sets out the HIA Opinion together with the summarised results of the internal audit work performed during the year. The report also includes a summary of audit performance and an assessment of conformance with the Public Sector Internal Audit Standards.

The report also details the outcome of audits undertaken at NWSSP, DHCW, WHSSC and EASC that support the overall opinion for the Health Board.

NEXT STEPS:

Patterson,Liz
04/07/2024 12:50:25

Head of Internal Audit Opinion & Annual Report 2023/2024

June 2024

Powys Teaching Health Board

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Gwasanaethau Archwilio a Sicrwydd
Shared Services Partnership
Audit and Assurance Services

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Bwrdd Iechyd Addysgu Powys
Powys Teaching Health Board

Contents

1. EXECUTIVE SUMMARY 3
1.1 Purpose of this Report 3
1.2 Head of Internal Audit Opinion 2023-24 3
1.3 Delivery of the Audit Plan 3
1.4 Summary of Audit Assignments 4
2. HEAD OF INTERNAL AUDIT OPINION 5
2.1 Roles and Responsibilities 5
2.2 Purpose of the Head of Internal Audit Opinion 6
2.3 Assurance Rating System for the Head of Internal Audit Opinion 7
2.4 Head of Internal Audit Opinion 8
2.5 Required Work 17
2.6 Statement of Conformance 17
2.7 Completion of the Annual Governance Statement 17
3. OTHER WORK RELEVANT TO THE HEALTH BOARD 18
4. DELIVERY OF THE INTERNAL AUDIT PLAN 21
4.1 Performance against the Audit Plan 21
4.2 Service Performance Indicators 21
5. RISK BASED AUDIT ASSIGNMENTS 22
5.1 Overall summary of results 22
5.2 Substantial Assurance (Green) 23
5.3 Reasonable Assurance (Yellow) 23
5.4 Limited Assurance (Amber) 25
5.5 No Assurance (Red) 26
5.6 Assurance Not Applicable (Grey) 26
6. ACKNOWLEDGEMENT 27

Appendix A Conformance with Internal Audit Standards
Appendix B Audit Assurance Ratings

Report status:	Final
Draft report issued:	3rd May 2024
Final report issued:	27th June 2024
Author:	Ian Virgill, Head of Internal Audit
Executive Clearance:	Director of Corporate Governance
Audit Committee:	July 2024

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Audit reports are prepared by the staff of the NHS Wales Audit and Assurance Services, and addressed to Independent Members or officers including those designated as Accountable Officer. They are prepared for the sole use of the Powys Teaching Health Board 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.

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04/07/2024 12:50:25

1. EXECUTIVE SUMMARY

1.1 Purpose of this Report

Powys Teaching Health Board's (The 'Health Board') Board is accountable for maintaining a sound system of internal control that supports the achievement of the organisation's objectives and is also responsible for putting in place arrangements for gaining assurance about the effectiveness of that overall system. A key element in that flow of assurance is the overall assurance opinion from the Head of Internal Audit.

This report sets out the Head of Internal Audit Opinion together with the summarised results of the internal audit work performed during the year. The report also includes a summary of audit performance and an assessment of conformance with the Public Sector Internal Audit Standards.

1.2 Head of Internal Audit Opinion 2023-24

The purpose of the annual Head of Internal Audit opinion is to contribute to the assurances available to the Chief Executive as Accountable Officer and the Board which underpin the Board's own assessment of the effectiveness of the system of internal control. The approved Internal Audit plan is focused on risk and therefore the Board will need to integrate these results with other sources of assurance when making a rounded assessment of control for the purposes of the Annual Governance Statement. The overall opinion for 2023/24 is that:

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.

1.3 Delivery of the Audit Plan

Our internal audit plan is agile and responsive to ensure that key developing risks to the Health Board are covered. As a result of this approach, and with the support of officers and independent members across the Health Board, the plan has been delivered substantially in accordance with the agreed schedule and changes required during the year, as approved by the Audit, Risk and Assurance Committee (the 'Committee'). In addition, regular audit progress reports have been submitted to the Committee. Although changes have been made to the plan during the year, we can confirm that we have undertaken sufficient audit work during the year to be able to give an

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overall opinion in line with the requirements of the Public Sector Internal Audit Standards.

The Internal Audit Plan for the 2023/24 year was initially presented to the Committee in March 2023. Changes to the plan have been made during the course of the year and these changes have been reported to the Committee as part of our regular progress reporting.

There are, as in previous years, audits undertaken at NWSSP, DHCW, WHSSC and EASC that support the overall opinion for NHS Wales health bodies (see section 3).

Our latest External Quality Assessment (EQA), conducted by the Chartered Institute of Public Finance and Accountancy (CIPFA) (in March 2023), and our own annual Quality Assurance and Improvement Programme (QAIP) have both confirmed that our internal audit work 'fully conforms' to the requirements of the Public Sector Internal Audit Standards for 2023/24. We are able to state that our service 'fully conforms to the IIA's professional standards and to PSIAS.'

1.4 Summary of Audit Assignments

This report summarises the outcomes from our work undertaken in the year. In some cases, audit work from previous years may also be included and where this is the case, details are given. This report also references assurances received through the internal audit of control systems operated by other NHS Wales organisations (again, see section 3).

The audit coverage in the plan agreed with management has been deliberately focused on key strategic and operational risk areas; the outcome of these audit reviews may therefore highlight control weaknesses that impact on the overall assurance opinion.

Overall, we can provide the following assurances to the Board that arrangements to secure governance, risk management and internal control are suitably designed and applied effectively in the areas in the table below.

Where we have given Limited Assurance, management are aware of the specific issues identified and have agreed action plans to improve control in these areas. These planned control improvements should be referenced in the Annual Governance Statement where it is appropriate to do so.

A summary of the audits undertaken in the year and the results are summarised in table 1 below.

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04/07/2024 12:50:25

Table 1 – Summary of Audits 2023/24

Substantial Assurance	Reasonable Assurance
• Business Continuity Planning • Board & Committee Structure / Effectiveness • Primary Care Dental Services – Management and Monitoring of GDS Contract	• SLAs for In Reach Medical Staff (From 2022/23 Plan) • Clinical Audit • Clinical Education - HCSW Induction Programme • Health & Safety Arrangements • Incident Management • Follow-up: IT Infrastructure and Asset Management • Follow up: Cyber Security • Infection Prevention and Control • Winter Respiratory Vaccination Programme • Agency Spend Reduction Group • Welsh Language Standards Follow-up • Continuing Healthcare • Decarbonisation • Patient Experience • Risk Management & Assurance • End of Life Care Services (Draft)
Limited Assurance	**Advisory & Non-Opinion**
• Information Governance • Estates Assurance – Estates Condition	N/A

Please note that our overall opinion has also taken into account both the number and significance of any audits that have been deferred during the course of the year (see section 5.7) and also other information obtained during the year that we deem to be relevant to our work (see section 2.4.2).

2. HEAD OF INTERNAL AUDIT OPINION

2.1 Roles and Responsibilities

The Board is collectively accountable for maintaining a sound system of internal control that supports the achievement of the organisation's objectives and is responsible for putting in place arrangements for gaining assurance about the effectiveness of that overall system.

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The Annual Governance Statement is a statement made by the Accountable Officer, on behalf of the Board, setting out:

- how the individual responsibilities of the Accountable Officer are discharged with regard to maintaining a sound system of internal

control that supports the achievement of policies, aims and objectives;

- the purpose of the system of internal control, as evidenced by a description of the risk management and review processes, including compliance with the Health & Care Quality Standards; and
- the conduct and results of the review of the effectiveness of the system of internal control including any disclosures of significant control failures, together with assurances that actions are or will be taken where appropriate to address issues arising.

The Health Board's risk management process and system of assurance should bring together all of the evidence required to support the Annual Governance Statement.

In accordance with the Public Sector Internal Audit Standards (PSIAS), the Head of Internal Audit (HIA) is required to provide an annual opinion, based upon and limited to the work performed on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. This is achieved through an audit plan that has been focussed on key strategic and operational risk areas and known improvement opportunities, agreed with executive management and approved by the Committee, which should provide an appropriate level of assurance.

The opinion does not imply that Internal Audit has reviewed all risks and assurances relating to the Health Board. The opinion is substantially derived from the conduct of risk-based audit work formulated around a selection of key organisational systems and risks. As such, it is a key component that the Board takes into account but is not intended to provide a comprehensive view.

The Board, through the Committee, will need to consider the Head of Internal Audit opinion together with assurances from other sources including reports issued by other review bodies, assurances given by management and other relevant information when forming a rounded picture on governance, risk management and control for completing its Governance Statement.

2.2 Purpose of the Head of Internal Audit Opinion

The purpose of the annual Head of Internal Audit opinion is to contribute to the assurances available to the Accountable Officer and the Board of Powys Teaching Health Board which underpin the Board's own assessment of the effectiveness of the organisation's system of internal control.

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This opinion will in turn assist the Board in the completion of its Annual Governance Statement and may also be taken into account by regulators including Healthcare Inspectorate Wales in assessing compliance with the Health & Care Quality Standards in Wales, and by Audit Wales in the context of both their external audit and performance reviews.

The overall opinion by the Head of Internal Audit on governance, risk management and control results from the 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.

2.3 Assurance Rating System for the Head of Internal Audit Opinion

The overall opinion is based primarily on the outcome of the work undertaken during the course of the 2023/24 audit year. We also consider other information available to us such as our overall knowledge of the organisation, the findings of other assurance providers and inspectors, and the work we undertake at other NHS Wales organisations. The Head of Internal Audit considers the outcomes of the audit work undertaken and exercises professional judgement to arrive at the most appropriate opinion for each organisation.

A quality assurance review process has been applied by the Director of Audit & Assurance and the Head of Internal Audit in the annual reporting process to ensure the overall opinion is consistent with the underlying audit evidence.

We take this approach into account when considering our assessment of our compliance with the requirements of PSIAS.

The assurance rating system based upon the colour-coded barometer and applied to individual audit reports remains unchanged. The descriptive narrative used in these definitions has proven effective in giving an objective and consistent measure of assurance in the context of assessed risk and associated control in those areas examined.

This same assurance rating system is applied to the overall Head of Internal Audit opinion on governance, risk management and control as to individual assignment audit reviews. The assurance rating system together with definitions is included at **Appendix B**.

The individual conclusions arising from detailed audits undertaken during the year have been summarised by the assurance ratings received. The aggregation of audit results gives a better picture of assurance to the Board and also provides a rational basis for drawing an overall audit opinion. However, please note that for presentational purposes we have shown the results using the eight assurance domains that were used to frame the audit plan at its outset (see section 2.4.2).

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04/07/2024 12:50:25

2.4 Head of Internal Audit Opinion

2.4.1 Scope of opinion

The scope of my opinion is confined to those areas examined in the risk-based audit plan which has been agreed with senior management and approved by the Committee. The Head of Internal Audit assessment should be interpreted in this context when reviewing the effectiveness of the system of internal control and be seen as an internal driver for continuous improvement. The Head of Internal Audit opinion on the overall adequacy and effectiveness of the organisation's framework of governance, risk management, and control is set out below.

Reasonable Assurance	- + Yellow	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.

This opinion will need to be reflected within the Annual Governance Statement along with confirmation of action planned to address the issues raised. Particular focus should be placed on the agreed response to any Limited Assurance opinions issued during the year and the significance of the recommendations made (of which there were two audits in 2023/24).

2.4.2 Basis for Forming the Opinion

The audit work undertaken during 2023/24 and reported to the Committee has been aggregated at Section 5.

The evidence base upon which the overall opinion is formed is as follows:

- An assessment of the range of individual opinions and outputs arising from risk-based audit assignments contained within the Internal Audit plan that have been reported to the Committee throughout the year. In addition, and where appropriate, work at either draft report stage or in progress but substantially complete has also been considered, and where this is the case then it is identified in the report. This assessment has taken account of the relative materiality of these areas and the results of any follow-up audits in progressing control improvements (see section 2.4.3).
- The results of any audit work related to the Health & Care Quality Standards including, if appropriate, the evidence available by which the Board has arrived at its declaration in respect of the self-assessment for the leadership standard.
- Other assurance reviews which impact on the Head of Internal Audit opinion including audit work performed at other organisations (see Section 3).

Patterson,Liz
04/07/2024 12:50:26

- Other knowledge and information that the Head of Internal Audit has obtained during the year including cumulative information and knowledge over time; observation of Board and other key committee meetings; meetings with Executive Directors, senior managers and Independent Members; the results of *ad hoc* work and support provided; liaison with other assurance providers and inspectors; research; and cumulative audit knowledge of the organisation that the Head of Internal Audit considers relevant to the Opinion for this year.

As stated above, these detailed results have been aggregated to build a picture of assurance across the Health Board.

In reaching this opinion we have identified that the majority of reviews during the year concluded positively with robust control arrangements operating in some areas.

From the opinions issued during the year, three were allocated Substantial Assurance, sixteen were allocated Reasonable Assurance and two were allocated Limited Assurance. No reports were allocated a 'no assurance' opinion.

At the time of producing the Annual Report, one audit was still ongoing but had not been sufficiently progressed to reliably determine the assurance rating. The outcome for this audit will therefore feed into the Opinion for 2024/25.

In addition, the Head of Internal Audit has considered residual risk exposure across those assignments where limited assurance was reported. Further, the Head of Internal Audit has considered the impact where audit assignments planned this year did not proceed to full audits following preliminary planning work and these were either: removed from the plan; removed from the plan and replaced with another audit; or deferred until a future audit year. The reasons for changes to the audit plan were presented to the Committee for consideration and approval. Notwithstanding that the opinion is restricted to those areas which were subject to audit review, the Head of Internal Audit has considered the impact of changes made to the plan when forming their overall opinion.

A summary of the findings is shown below. We have reported the findings using the 8 areas of the Health Board's activities that we use to structure both our 3-year strategic and 1-year operational plans.

Corporate Governance, Risk Management and Regulatory Compliance

We have undertaken four reviews / outputs in this area.

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Board & Committee Structure / Effectiveness – The Board and its committees are supported by formally defined governance and assurance arrangements. The committee structures in place enable the delivery of efficient and effective scrutiny and decision making. The Board and Committee Annual Work Programmes align to and facilitate delivery of the

organisation's strategic objectives and monitoring of its key risks. We issued a **substantial** assurance opinion.

Follow-up: Welsh Language Standards - Management have made significant progress in implementing the recommendations from the 22/23 limited assurance report, with 7 of the 9 recommendations closed. Progress has been made with the remaining 2 recommendations, but further action is still required relating to submission of outstanding action plans for a number of areas and improvement to the documents that the Welsh Language Team have in place for monitoring the individual actions plans. We issued a **reasonable** assurance opinion.

Risk Management and Board Assurance Framework - The Health Board has a Risk Management Framework and Toolkit in place that sets out the organisational risk management structure, monitoring and reporting arrangements. Risk registers are generally completed in accordance with the Framework and Toolkit requirements, and subject to review and oversight. However, further work is required to ensure additional review and enhanced reporting arrangements. The Board Assurance Framework has been approved by the Board but now requires ongoing population and utilisation. **-** We issued a **reasonable** assurance opinion.

A review of the draft Annual Governance Statement highlighted that it was generally consistent with our knowledge of the UHB through the audit work performed in the Internal Audit plan and a review of other organisational documents.

The planned audit of the Partnership Governance Framework was removed from the plan as the development of the Framework had not progressed as planned during 2023/24.

Strategic Planning, Performance Management & Reporting

We have undertaken One review in this area.

Business Continuity Planning (BCP) –The Health Board's corporate BCP system, policy, plan and supporting documents are complete, consistent and comprehensive. Although some documents were past their review date, the training and communication of the BCP requirements are well promoted. The command-and-control structures are well defined, documented, tested and are subject to continuous review. We issued a **substantial** assurance opinion.

Financial Governance and Management

We have undertaken one review in this area.

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Agency Spend Reduction Group – The Group have made a productive start to their task and are looking at longer term recruitment initiatives, whilst overseeing development of a reporting method which will enable detailed analysis of ward staffing and occupancy to assist with identification

of the root cause of the need for temporary / agency staff. We identified that improvements were required to the Group's Terms of Reference and minutes, alongside strengthening of the Group's plan. We issued a **reasonable** assurance opinion.

The audits of the payment systems provided by NWSSP, which we undertake each year to provide assurance to the Health Board all concluded with positive assurance. The GMS primary care contractor payment systems were given Reasonable Assurance, with the audits of Payroll and Accounts Payable receiving Substantial and Reasonable Assurance respectively.

The planned audit of Efficiency Framework / Value Board was removed from the plan to avoid duplication of coverage due to Audit Wales including a focus on financial savings as part of their Structured Assessment.

Quality & Safety

We have undertaken four reviews in this area.

Clinical Audit – The Health Board has an approved Annual Clinical Audit Plan in place, there is appropriate guidance available to staff and there are experienced staff in place to plan, coordinate and undertake the clinical audits. Work was required to ensure full delivery of the Annual Plan, and we also recommended enhancements to the reports submitted to the Patient Experience, Quality and Safety (PEQS) Committee to reflect outcomes or feedback on the audits that have been completed. We issued a **reasonable** assurance opinion.

Incident Management – The Health Board has a comprehensive Incident Management Framework in place supported by procedures, templates and guidance. However, key stages within the incident reporting and management process were falling behind the expected and established timelines, particularly within Mental Health who were also dealing with a significant backlog of open and overdue incidents. Incidents are effectively reported from Service areas up to the PEQS Committee and the Board, but work was required to ensure that data from Datix is routinely visible to operational management. Processes are in place for documenting and sharing lessons learnt but we found that there was a lack of documentation to support the monitoring of action plans arising from incident investigations. We issued a **reasonable** assurance opinion.

Infection Prevention and Control (IPC) – There are robust monitoring and reporting arrangements in place within the Health Board for the IPC Improvement Plan, with 60% of the actions complete at January 2024. Policies and procedures are in place for the C. Difficile infection pathway, along with robust reporting and monitoring of infections. Further work was required to ensure that all staff have completed required IPC training. We issued a **reasonable** assurance opinion.

Patterson, Liz
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Patient Experience - There are appropriate mechanisms and resources in place within the Therapies Directorate for the collation and analysis of

patient experience, although we noted that Patient experience survey response rates within the Directorate are low. Patient experience is appropriately reported to the Patient Experience and Quality Committee and required improvements are being identified and action taken. However, the Health Board's patient experience strategy is dated 2016 - 2019 and so is overdue for formal review**.** We issued a **reasonable** assurance opinion.

Information Governance & Security

We have undertaken three reviews in this area.

Information Governance (IG) - Whilst the Health Board has strengthened the resourcing of the IG function, a significant challenge remained to adequately manage all requirements across areas such as Freedom of Information requests and Subject Access Requests, as evidenced by below-threshold compliance rates. We also noted an absence of IG Leads / Champions within the organisation which places further demand on the IG function. Furthermore, the Health Board did not have a comprehensive and up to date Information Asset Register in place. We issued a **Limited** assurance opinion.

Follow-up: IT Infrastructure and Asset Management – There has been progress in a number of areas which has reduced the overall risk highlighted through the previous limited assurance report, with work having been undertaken to remove older equipment and enable better monitoring of the infrastructure. However, there are still a number of actions that need attention in order to fully implement all the recommendations. We issued a **Reasonable** assurance opinion.

Follow up: Cyber Security – Management have made good progress in implementing the recommendations from the 22/23 limited assurance report, with 2 of the 3 recommendations closed. For the third recommendation, recording of assets has improved with the introduction of asset management software, although the work was not complete. We issued a **Reasonable** assurance opinion.

Operational Service and Functional Management

We have undertaken five reviews in this area.

Health & Safety Arrangements – The Health Board has a Health & Safety policy in place, supported by a number of additional policies and procedures. Whilst Health & Safety training requirements are identified within the Policy, we highlighted a number of issues concerning the identification of the training needs of staff as well as the delivery of this training. A number of groups are in place to oversee the governance of health and safety but reporting arrangements between groups required enhancement and there was a lack of monitoring of training compliance. We issued a **Reasonable** assurance opinion.

Patterson, Kate
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Primary Care Dental Services – Management and Monitoring of GDS Contract - Performance reviews are undertaken with all Dental contractors and there is a forum in place that meets regularly to provide monitoring of patient demand, capacity and access. Updates on contract delivery are reported on a regular basis as part of the organisational Integrated Performance Report at appropriate Board and Committee meetings. We issued a **substantial** assurance opinion. It is important to note that our assurance rating relates to the specific objectives of the audit. We acknowledge that the Health Board is dealing with a significant risk around access to dental services for Powys residents and this is clearly documented within its Corporate Risk Register. Whilst the underlying risk remains, we are able to provide assurance that the processes operating within the Health Board are providing effective review, monitoring, reporting and escalation.

Winter Respiratory Vaccination Programme – The Health Board developed and implemented an appropriate 2023/2024 plan with effective arrangements for publicising to staff and public. Delivery arrangements allowed the Health Board to perform well against other Welsh Health Boards, although WG delivery targets were not achieved. Improvements were required to the governance framework and the arrangements for delivering vaccines through third party sites. We issued a **Reasonable** assurance opinion.

Continuing Healthcare (CHC) – The Health Board has procedures in place for CHC that align to the revised National Framework. Eligibility assessments, approvals and ongoing monitoring of provision are appropriately undertaken. We did however identify the need to make improvements around retrospective approval of packages and the timely completion of patient reviews. We issued a **Reasonable** assurance opinion.

End of Life Care Services – Established structures are in place for the provision of services across the North, Mid and South Powys localities. The current staffing skill mix across the individual localities reflects their relative geography and populations. The numbers and needs of patients that are being referred into the service is growing and as such management should consider undertaking a review of the structure of each locality. Clear, documented pathways are in place for Powys residents to either access or be referred into services, including out of hours provision. Arrangements are in place for regular monitoring of service delivery, but improvements are required to how this is reported. We issued a draft **Reasonable** assurance opinion.

The planned audit of the Additional Learning Needs Legislation was removed from the plan due to service pressures and ongoing planned actions around ALN.

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04/07/2024 12:50:25

Workforce Management

We have undertaken two reviews in this area.

SLAs for In Reach Medical Staff – The Health Board has guidance and a template in place covering the SLA arrangements for in-reach medical staff and SLAs were in place for most in-reach services. However, improvements were required to the processes for monitoring delivery against the SLAs and obtaining evidence relating to DBS, registration and other employee related checks. We issued a **Reasonable** assurance opinion.

Clinical Education - HCSW Induction Programme – The Health Board's arrangements for overseeing the Induction Programme required enhancing. A tracker was in place, but the information needed improvement to inform future reporting and scheduling of training sessions. A more robust internal reporting and monitoring process also needed to be implemented. We issued a **Reasonable** assurance opinion.

The planned audit of Staff Recruitment & Retention was removed from the plan due to the focus on reducing staff costs as part of the savings plans for 2023/24.

Capital & Estates Management

We have undertaken two reviews in this area.

Estates Assurance – Estates Condition – In the short to medium term, the Health Board uses a combination of all Wales capital funding, targeted EFAB funding, planned/ reactive maintenance, and discretionary funding to address identified high-priority estates condition areas. In the longer-term, the Health Board's 10-year programme highlights an indicative funding requirement of circa £233 million for the estate to address the backlog risks and meet the future healthcare needs of the population. A long-term strategy is required for maintenance, as continued investment at historic levels is likely to result in the THB's estates being in a further deteriorating position requiring increased levels of capital investment in the future. We issued a **Limited** assurance opinion overall due to the concerns that identified estate risks cannot be managed within existing funding.

Decarbonisation - The Health Board is reporting good progress towards delivery of its Decarbonisation Action Plan along with a forecast achievement of the Welsh Government's carbon reduction targets. Robust controls evidenced included a clearly defined governance framework, a well-developed DAP monitoring tool and utilisation of an appropriate range of funding sources to deliver decarbonisation projects. Further work is required to ensure that the DAP is fully costed and the Health Board has a better level of understanding of the specific areas of activity in which carbon emission reductions have been achieved to date. We issued a **Reasonable** assurance opinion.

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04/07/2024 12:50:25

2.4.3 Approach to Follow Up of Recommendations

As part of our audit work, we consider the progress made in implementing the actions agreed from our previous reports for which we were able to give only Limited Assurance. In addition, where appropriate, we also consider progress made on high priority findings in reports where we were still able to give Reasonable Assurance. We also undertake some testing on the accuracy and effectiveness of the audit recommendation tracker.

In addition, Audit Committees monitor the progress in implementing recommendations (this is wider than just Internal Audit recommendations) through their own recommendation tracker processes. We attend all audit committee meetings and observe the quality and rigour around these processes.

It is the role of audit committees to consider and agree the adequacy of management responses and the dates for implementation, and any subsequent request for revised dates, proposed by Management.

We have considered the impact of both our follow-up work and where there have been delays to the implementation of recommendations, on both our ability to give an overall opinion (in compliance with the PSIAS) and the level of overall assurance that we can give.

From the specific follow up audits undertaken in 2023/24, it was identified that progress had been made by management in implementing recommendations from the following previous Limited Assurance audits, with improved assurance ratings, as identified:

- Follow-up: IT Infrastructure and Asset Management – Reasonable Assurance;
- Follow-up: Cyber Security – Reasonable Assurance; and
- Follow-up: Welsh Language Standards – Reasonable Assurance.

Through 2023/24, the Corporate Governance team has continued to review all outstanding recommendations with management and the outcomes have been reported to each meeting of the Committee.

We undertook work towards the end of the year to validate the stated position for a sample of recommendations. We were able to confirm the recorded position for all of the sampled recommendations and therefore provide the Committee with additional assurance around the accuracy of the tracker.

2.4.4 Limitations to the Audit Opinion

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.

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As mentioned above the scope of the audit opinion is restricted to those areas which were the subject of audit review through the performance of

the risk-based Internal Audit plan. In accordance with auditing standards, and with the agreement of senior management and the Board, Internal Audit work is deliberately prioritised according to risk and materiality. Accordingly, the Internal Audit work and reported outcomes will bias towards known weaknesses as a driver to improve governance risk management and control. This context is important in understanding the overall opinion and balancing that across the various assurances which feature in the Annual Governance Statement.

Caution should be exercised when making comparisons with prior years. Audit coverage will vary from year to year based upon risk assessment and cyclical coverage on key control systems. In addition, the impact of COVID-19 on previous year's programme makes any comparison even more difficult.

2.4.5 Period covered by the Opinion

Internal Audit provides a continuous flow of assurance to the Board and, subject to the key financials and other mandated items being completed in-year, the cut-off point for annual reporting purposes can be set by agreement with management. To enable the Head of Internal Audit opinion to be better aligned with the production of the Annual Governance Statement a pragmatic cut-off point has been applied to Internal Audit work in progress.

By previous agreement with the Health Board, audit work reported to draft stage has been included in the overall assessment, with all other work in progress rolled-forward and reported within the overall opinion for next year.

The majority of audit reviews will relate to the systems and processes in operation during 2023/24 unless otherwise stated and reflect the condition of internal controls pertaining at the point of audit assessment.

Follow-up work will provide an assessment of action taken by management on recommendations made in prior periods and will therefore provide a limited scope update on the current condition of control and a measure of direction of travel.

There are some specific assurance reviews which remain relevant to the reporting of the organisation's Annual Report required to be published after the year end. Where required, any specified assurance work would be aligned with the timeline for production of the Health Board's Annual Report and accordingly will be completed and reported to management and the Committee subsequent to this Head of Internal Audit Opinion. However, the Head of Internal Audit's assessment of arrangements in these areas would be legitimately informed by drawing on the assurance work completed as part of this current year's plan.

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04/07/2024 12:50:25

2.5 Required Work

Please note that following discussions with Welsh Government we were not mandated to audit any areas in 2023/24.

2.6 Statement of Conformance

The Welsh Government determined that the Public Sector Internal Audit Standards (PSIAS) would apply across the NHS in Wales from 2013/14.

The provision of professional quality Internal Audit is a fundamental aim of our service delivery methodology and compliance with PSIAS is central to our audit approach. Quality is controlled by the Head of Internal Audit on an ongoing basis and monitored by the Director of Audit & Assurance. In addition, at least once every five years, we are required to have an External Quality Assessment. This was undertaken by the Chartered Institute of Public Finance and Accountancy (CIPFA) in March 2023. The CIPFA concluded that NWSSP's Audit & Assurance Services conforms with all 64 fundamental principles and 'it is therefore appropriate for NWSSP Audit & Assurance Services to say in reports and other literature that it fully conforms to the IIA's professional standards and to PSIAS.'

The NWSSP Audit and Assurance Services can assure the Committee that it has conducted its audit at the Health Board in conformance with the Public Sector Internal Audit Standards for 2023/24.

Our conformance statement for 2023/24 is based upon:

- the results of our internal Quality Assurance and Improvement Programme (QAIP) for 2023/24 which will be reported formally in the Summer of 2024; and
- the results of The External Quality Assessment.

We have set out, in **Appendix A**, the key requirements of the Public Sector Internal Audit Standards and our assessment of conformance against these requirements. The full results and actions from our QAIP will be included in the 2023/24 QAIP report. There are no significant matters arising that need to be reported in this document.

We also note that there have been no impairments to the independence of the Head of Internal Audit or to any member of NWSSP's Audit & Assurance Service who undertook work on the Powys audit programme for 2023/24.

2.7 Completion of the Annual Governance Statement

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04/07/2024 12:50:25

While the overall Internal Audit opinion will inform the review of effectiveness for the Annual Governance Statement, the Accountable Officer and the Board need to take into account other assurances and risks when preparing their statement. These sources of assurances will have been identified within the Board's own performance management and assurance framework and will include, but are not limited to:

- direct assurances from management on the operation of internal controls through the upward chain of accountability;
- internally assessed performance against the Health & Care Quality Standards;
- results of internal compliance functions including Local Counter-Fraud, Post Payment Verification, and risk management;
- reported compliance via the Welsh Risk Pool regarding claims standards and other specialty specific standards reviewed during the period; and
- reviews completed by external regulation and inspection bodies including Audit Wales and Healthcare Inspectorate Wales.

3. OTHER WORK RELEVANT TO THE HEALTH BOARD

As our internal audit work covers all NHS Wales organisations there are a number of audits that we undertake each year which, while undertaken formally as part of a particular health organisation's audit programme, will cover activities relating to other Health bodies. These are set about below, with relevant comments and opinions attached, and relate to work at:

- NHS Wales Shared Services Partnership;
- Digital Health & Care Wales;
- Welsh Health Specialised Services Committee; and
- Emergency Ambulance Services Committee.

NHS Wales Shared Services Partnership (NWSSP)

As part of the internal audit programme at NHS Wales Shared Services Partnership (NWSSP), a hosted body of Velindre University NHS Trust, a number of audits were undertaken which are relevant to the Health Board. These audits of the financial systems operated by NWSSP, processing transactions on behalf of the Health Board, derived the following opinion ratings:

Audit	Opinion	Objectives
Accounts Payable	Reasonable	To evaluate and determine the adequacy of the systems and controls in place over the management of the NWSSP Accounts Payable service.
Payroll	Substantial	To evaluate the design and operation of the systems

Patterson,Liz 04/07/2024 14:50:25

		and controls in place within payroll services.
Primary Care (GMS)	Reasonable	To provide assurance that Primary Care Services is maintaining a robust system to facilitate timely and accurate payments to General Medical Services primary care contractors.
Procurement	TBC	To review the adequacy of the systems and controls in place for procurement of contracts above OJEU thresholds.

Please note that other audits of NWSSP activities are undertaken as part of the overall NWSSP internal audit programme. The overall Head of Internal Audit Opinion for NWSSP is Reasonable Assurance.

Digital Health & Care Wales (DHCW)

As part of the internal audit programme at DHCW, a Special Health Authority that started operating from 1 April 2021, a number of audits were undertaken which are relevant to the Health Board. These audits derived the following opinion ratings:

Audit	Opinion	Objectives
Benefits Realisation	Reasonable	To determine if the principles of an appropriate benefits realisation framework have been implemented to support decision making.
Programme Management	Reasonable	To provide an opinion of the project management being operated over the Digital Services for Patients and Public (DSPP) programme.
Business Continuity (Ransomware)	Reasonable	To assess the adequacy and effectiveness of business continuity arrangements, including in the event of a cyber-attack (including ransomware).

Patterson,Liz
04/07/2024 12:50:25

Legacy Software Modernisation	Reasonable	To review the management of risks associated with older technology.

Please note that other audits of DHCW activities are undertaken as part of the overall DHCW internal audit programme. The overall Head of Internal Audit Opinion for DHCW is Reasonable Assurance.

Welsh Health Specialised Services Committee (WHSSC) and Emergency Ambulance Services Committee (EASC)

The work at both the Welsh Health Specialist Services Committee (WHSSC) and the Emergency Ambulance Services Committee (EASC) is undertaken as part of the Cwm Taf Morgannwg internal audit plan. These audits are listed below and derived the following opinion ratings:

Audit	Opinion	Objectives
WHSCC – Welsh kidney network	Substantial	To consider the governance arrangements in place for the Welsh Kidney Network following the independent governance review undertaken in 2022. We also aimed to provide assurance that there are robust and effective risk management arrangements in place that strengthen and contribute to the overall governance framework.
WHSSC – Integrated commissioning plan development process	Substantial	The overall purpose of the review was to provide assurance on the processes that WHSSC has in place to develop its Integrated Commissioning Plan, with a focus on the financial planning element.
EASC – Adult critical care transfer service	Substantial	Our review focused on the governance arrangements, financial monitoring, meeting outcomes and performance monitoring, and the process to meeting longer term needs.

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04/07/2024 12:09:25

While these audits do not form part of the annual plan for the Health Board, they are listed here for completeness as they do impact on the

organisation's activities. The Head of Internal Audit has considered if any issues raised in the audits could impact on the content of our annual report and concluded that there are no matters of this nature.

Full details of the NWSSP audits are included in the NWSSP Head of Internal Audit Opinion and Annual Report and are summarised in the Velindre NHS Trust Head of Internal Audit Opinion and Annual Report. DHCW audits are summarised in the DHCW Head of Internal Audit Opinion and Annual Report, and the WHSSC and EASC audits are summarised in the Cwm Taf Morgannwg University Health Board Head of Internal Audit Opinion and Annual Report.

4. DELIVERY OF THE INTERNAL AUDIT PLAN

4.1 Performance against the Audit Plan

The Internal Audit Plan has been delivered substantially in accordance with the schedule agreed with Committee, subject to changes agreed as the year progressed. Regular audit progress reports have been submitted to the Committee during the year. Audits that remain to be reported but are reflected within this Annual Report will be reported alongside audits from the 2024/25 operational audit plan.

The audit plan approved by the Committee in March 2023 contained 24 planned reviews. Changes have been made to the plan through the year with 4 audits cancelled and 1 audit added. All these changes have been reported to and approved by the Committee. In addition, 1 review from the 2022/23 plan was delivered during 2023/24. As a result, we planned to deliver a total of 22 reviews.

The assignment status summary is reported at section 5.

In addition, we may respond to requests for advice and/or assistance across a variety of business areas across the Health Board. This advisory work, undertaken in addition to the assurance plan, is permitted under the standards to assist management in improving governance, risk management and control. This activity is reported during the year within our progress reports to the Committee.

4.2 Service Performance Indicators

In order to monitor aspects of the service delivered by Internal Audit, a range of service performance indicators have been developed. The key performance indicators are summarised as follows:

Indicator Reported to Audit and Assurance Committee	Status	Actual	Target	Red	Amber	Green
Operational Audit Plan agreed for 2023/24	G	March 2023	By 30 June	Not agreed	Draft plan	Final plan

Patterson, Liz 04/07/2024 12:50:25

Total assignments reported against adjusted plan for 2023/24	G	95% (21/22)	100%	v>20%	10%<v<20 %	v<10%
Report turnaround: time from fieldwork completion to draft reporting [10 working days]	G	95% (20/21)	80%	v>20%	10%<v<20 %	v<10%
Report turnaround: time taken for management response to draft report [15 working days]	G	80% (16/20)	80%	v>20%	10%<v<20 %	v<10%
Report turnaround: time from management response to issue of final report [10 working days]	G	100% (20/20)	80%	v>20%	10%<v<20 %	v<10%

5. RISK BASED AUDIT ASSIGNMENTS

The overall opinion provided in Section 1 and our conclusions on individual assurance domains is limited to the scope and objectives of the reviews we have undertaken, detailed information on which has been provided within the individual audit reports.

5.1 Overall summary of results

In total 21 audit reviews were reported during the year. Figure 2 below presents the assurance ratings and the number of audits derived for each.

Figure 2 Summary of audit ratings

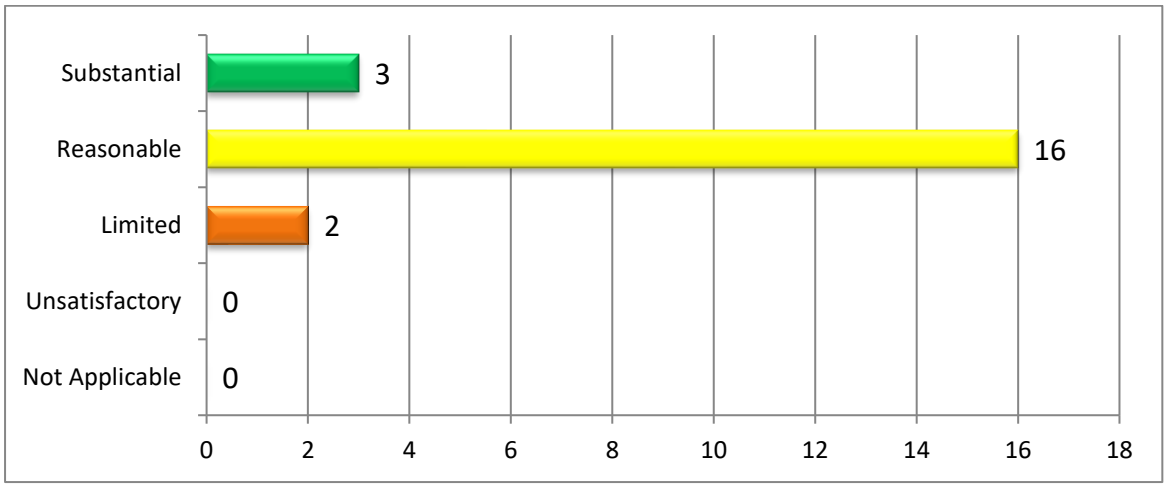

Figure 2 above does not include the audit ratings for the reviews undertaken at NWSSP and DHCW.

The assurance ratings and definitions used for reporting audit assignments are included in **Appendix B**.

In addition to the above, there were four audits which did not proceed following preliminary planning and agreement with management. It was recognised that the underlying position and associated risks had changed

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and audit review at that time would not add additional value. These audits are documented in section 5.7.

The following sections provide a summary of the scope and objective for each assignment undertaken within the year along with the assurance rating.

5.2 Substantial Assurance (Green)

In the following review areas, the Board can take **substantial assurance** that arrangements to secure governance, risk management and internal control are suitably designed and applied effectively. Those few matters that may require attention are compliance or advisory in nature with low impact on residual risk exposure.

Review Title	Objective
Business Continuity Planning	To establish if the Health Board has appropriate arrangements in place to ensure effective business continuity planning at a corporate level and that effective communication, training and testing of plans is undertaken.
Board & Committee Structure / Effectiveness	To evaluate the Health Board's Board and Committee structure and assess their operation to ensure effective and efficient reporting, scrutiny and decision making on areas of accountability.
Primary Care Dental Services – Management and Monitoring of GDS Contract	to review the controls and processes in place for the management and monitoring of the General Dental Services Contract.

5.3 Reasonable Assurance (Yellow)

In the following review areas, the Board can take **reasonable assurance** that arrangements to secure governance, risk management and internal control are suitably designed and applied effectively. Some matters require management attention in either control design or operational compliance and these will have low to moderate impact on residual risk exposure until resolved.

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Review Title	Objective
SLAs for In Reach Medical Staff (From 22/23 Plan)	Review of actions taken to review and update SLA arrangements for in-reach medical staff across all Health Board services.
Clinical Audit	To review the adequacy of the systems and controls in place for the planning, delivery and reporting of Clinical Audit work.
Clinical Education - HCSW Induction Programme	To review the arrangements for the deployment of the Framework, including the induction programme to establish if effective processes are in place to ensure compliance.
Health & Safety Arrangements	Review and assess the adequacy of the structures, governance arrangements, policies and processes in place to ensure compliance with Health & Safety legislation.
Incident Management	Focused review of processes for management of incidents and ensuring effective learning from events within Maternity and Mental Health Services.
Follow-up: IT Infrastructure and Asset Management	To provide the Health Board with assurance regarding the implementation of the agreed management actions from the 22/23 IT Infrastructure and Asset Management review that reported 'Limited' assurance.
Follow up: Cyber Security	To provide the Health Board with assurance regarding the implementation of the agreed management actions from the 22/23 Cyber Security review that reported 'Limited' assurance.
Infection Prevention and Control	To review the controls and processes in place for Infection Prevention and Control, with specific focus on the IPC Improvement Plan and the Clostridioides Difficile infection pathway..
Winter Respiratory Vaccination Programme	Review the development of structures and plans for the on-going delivery of vaccination programmes.
Agency Spend Reduction Group	To review the set-up, operation and delivery of the Agency Spend Reduction Group.

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04/07/2024 12:50:25

Review Title	Objective
Follow-up: Welsh Language Standards	To provide the Health Board with assurance regarding the implementation of the agreed management actions from the 22/23 Welsh Language Standards review that reported 'Limited' assurance.
Continuing Healthcare	Review the processes in place for the assessment, approval, recording and monitoring of CHC to ensure that care is provided to the required standards with appropriate financial controls in operation. Review to include the arrangements covering Child, Adult and Mental Health.
Decarbonisation	To consider progress against the NHS Wales Decarbonisation Strategic Delivery Plan and the Health Board's Decarbonisation Action Plan (demonstrating how they will implement the Strategic Delivery Plan initiatives).
Patient Experience	To review the arrangements and processes in place within the Health Board for capturing and utilising patient experience.
Risk Management & Assurance	Review the on-going development, implementation and application of the Health Boards Risk Management and Board Assurance processes.
End of Life Care Services (Draft)	To review the structures and processes in place for the provision of all End of Life Care services to the residents of Powys.

5.4 Limited Assurance (Amber)

In the following review areas, the Board can take only **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.

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04/07/2024 12:26:25

Review Title	Objective
Information Governance	To evaluate and determine the adequacy of the resourcing, capacity, and resilience of the Information Governance structures to achieve compliance with GDPR and FoI requirements.
Estates Assurance – Estates Condition	To determine the adequacy of, and operational compliance with, the health board's systems and procedures, taking account of relevant NHS and other supporting regulatory and procedural requirements, as appropriate.

5.5 No Assurance (Red)

No reviews were assigned a 'no assurance' opinion.

5.6 Assurance Not Applicable (Grey)

No reviews were undertaken where assurance was not applicable.

5.7 Deferred Audits

Additionally, the following audits were deferred for the reasons outlined below. We have considered these reviews and the reason for their deferment when compiling the Head of Internal Audit Opinion.

Review Title	Reason for Deferral
Staff Recruitment & Retention	Due to the focus on reducing staff costs as part of the savings plans for 2023/24.
Efficiency Framework / Value Board	To avoid duplication of coverage due to Audit Wales including a focus on financial savings as part of their Structured Assessment.
Partnership Governance Framework	The development of the Framework had not progressed as planned during 2023/24.
Additional Learning Needs Legislation	Due to service pressures and ongoing planned actions around ALN.

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04/07/2024 11:30:25

5.8 Work in Progress

At the time of producing the Annual Report, the following audit was still work in progress and the assurance rating had not been determined. The outcome of this audit will therefore feed into the HIA Opinion for 2024/25.

Review Title	Objective
Integrated Performance Framework	Review how the Integrated Performance Framework has been introduced and establish if it is being appropriately utilised to provide effective assurance on the services being provided and commissioned.

6. ACKNOWLEDGEMENT

In closing I would like to acknowledge the time and co-operation given by Directors and staff of the Health Board to support delivery of the Internal Audit assignments undertaken within the 2023/24 plan.

Ian Virgill
Head of Internal Audit
Audit and Assurance Services
NHS Wales Shared Services Partnership
July 2024

Patterson,Liz
04/07/2024 12:50:25

Appendix A

ATTRIBUTE STANDARDS	
1000 Purpose, authority and responsibility	Internal Audit arrangements are derived ultimately from the NHS organisation's Standing orders and Financial Instructions. These arrangements are embodied in the Internal Audit Charter adopted by the Audit Committee on an annual basis.
1100 Independence and objectivity	Appropriate structures and reporting arrangements are in place. Internal Audit does not have any management responsibilities. Internal audit staff are required to declare any conflicts of interests. The Head of Internal Audit has direct access to the Chief Executive and Audit Committee chair. There have been no impairments to our independence during 2022/23.
1200 Proficiency and due professional care	Staff are aware of the Public Sector Internal Audit Standards and code of ethics. Appropriate staff are allocated to assignments based on knowledge and experience. Training and Development exist for all staff. The Head of Internal Audit is professionally qualified.
1300 Quality assurance and improvement programme	Head of Internal Audit undertakes quality reviews of assignments and reports as set out in internal procedures. Internal quality monitoring against standards is performed by the Head of Internal Audit and Director of Audit & Assurance. An EQA was undertaken in 2023.
PERFORMANCE STANDARDS	
2000 Managing the internal audit activity	The Internal Audit activity is managed through the NHS Wales Shared Services Partnership. The audit service delivery plan forms part of the NWSSP integrated medium term plan. A risk based strategic and annual operational plan is developed for the organisation. The operational plan gives detail of specific assignments and sets out

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04/07/2024 12:50:25

	overall resource requirement. The audit strategy and annual plan is approved by Audit Committee. Policies and procedures which guide the Internal Audit activity are set out in an Audit Quality Manual. There is structured liaison with Audit Wales, HIW and LCFS.
2100 Nature of work	The risk based plan is developed and assignments performed in a way that allows for evaluation and improvement of governance, risk management and control processes, using a systematic and disciplined approach.
2200 Engagement planning	The Audit Quality Manual guides the planning of audit assignments which include the agreement of an audit brief with management covering scope, objectives, timing and resource allocation.
2300 Performing the engagement	The Audit Quality Manual guides the performance of each audit assignment and report is quality reviewed before issue.
2400 Communicating results	Assignment reports are issued at draft and final stages. The report includes the assignment scope, objectives, conclusions and improvement actions agreed with management. An audit progress report is presented at each meeting of the Audit Committee. An annual report and opinion is produced for the Audit Committee giving assurance on the adequacy and effectiveness of the organisation's framework of governance, risk management and control.
2500 Monitoring progress	An internal follow-up process is maintained by management to monitor progress with implementation of agreed management actions. This is reported to the Audit Committee. In addition audit reports are followed-up by Internal Audit on a selective basis as part of the operational plan.

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04/07/2024 12:50:25

2600 Communicating the acceptance of risks	If Internal Audit considers that a level of inappropriate risk is being accepted by management it would be discussed and will be escalated to Board level for resolution.

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04/07/2024 12:50:25

Appendix B - Audit Assurance Ratings

We define the following levels of assurance that governance, risk management and internal control within the area under review are suitable designed and applied effectively:

	Substantial assurance	Few matters require attention and are compliance or advisory in nature. **Low impact** on residual risk exposure.
	Reasonable assurance	Some matters require management attention in control design or compliance. **Low to moderate impact** on residual risk exposure until resolved.
	Limited assurance	More significant matters require management attention. **Moderate impact** on residual risk exposure until resolved.
	No assurance	Action is required to address the whole control framework in this area. **High impact** on residual risk exposure until resolved.
	Assurance not applicable	Given to reviews and support provided to management which form part of the internal audit plan, to which the assurance definitions are not appropriate. These reviews are still relevant to the evidence base upon which the overall opinion is formed.

Patterson,Liz
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NHS Wales Shared Services Partnership
4-5 Charnwood Court
Heol Billingsley
Parc Nantgarw
Cardiff
CF15 7QZ
Website: Audit & Assurance Services - NHS Wales Shared Services Partnership

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24/07/2024 12:30:25

GIG CYMRU NHS WALES | Bwrdd Iechyd Addysgu Powys | Powys Teaching Health Board

Agenda Item: 3.3

Audit, Risk and Assurance Committee	**Date of Meeting: 9th July 2024**
Subject:	**Internal Audit Progress Report**
Approved and Presented by	**Director of Corporate Governance / Head of Internal Audit**
Prepared by:	**Head of Internal Audit**
Other Committees and Meetings considered at:	

PURPOSE:

To provide the Audit, Risk and Assurance Committee with information regarding the progress of Internal Audit work in accordance with the agreed plan; including details and outcomes of reports finalised since the previous meeting of the committee.

RECCOMENDATION(S):

The Audit, Risk & Assurance Committee are requested to:

- **Note** the Internal Audit Progress Report, including the findings and conclusions from the finalised audit reports.
- **Approve** the proposed adjustment to the 2024/25 plan.

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04/07/2024 12:50:25

Approval	Discussion	Information
	X	X

THE PAPER IS ALIGNED TO THE DELIVERY OF THE FOLLOWING STRATEGIC OBJECTIVE(S) AND HEALTH AND CARE STANDARD(S):

Strategic Objectives:	1. Focus on Wellbeing	
	2. Provide Early Help and Support	
	3. Tackle the Big Four	
	4. Enable Joined up Care	✓
	5. Develop Workforce Futures	
	6. Promote Innovative Environments	
	7. Put Digital First	✓
	8. Transforming in Partnership	✓
Health and Care Standards:	1. Staying Healthy	
	2. Safe Care	✓
	3. Effective Care	✓
	4. Dignified Care	
	5. Timely Care	✓
	6. Individual Care	
	7. Staff and Resources	✓
	8. Governance, Leadership & Accountability	✓

EXECUTIVE SUMMARY:

The progress report highlights the conclusions and assurance ratings for audits finalised in the current period.

The following audit reports have been finalised since the May 24 meeting of the Committee:

- Continuing Healthcare & Funded Nursing Care (Reasonable Assurance)
- Patient Experience (Reasonable Assurance)
- Risk Management & Assurance (Reasonable Assurance)

The full copies of the final reports are included as separate items within the agenda.

The progress report also includes details of a proposed adjustment to the content of the 2024/25 plan.

Progress with the delivery of the 2024/25 plan is also detailed within Appendix A of the progress report.

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BACKGROUND AND ASSESSMENT:

The NHS Wales Shared Services Partnership (NWSSP) Audit and Assurance Service provides an Internal Audit service to Powys Teaching Health Board.

The work undertaken by Internal Audit is in accordance with its annual plan, which is prepared following a detailed planning process, including consultation with the Executive Directors, and is subject to Committee approval. The plan sets out the program of work for the year ahead as well as describing how we deliver that work in accordance with professional standards and the engagement process established with the Health Board.

The 2024/25 plan was formally approved by the Audit, Risk and Assurance Committee at its March 24 meeting.

The progress report provides the committee with information regarding the progress of Internal Audit work in accordance with the agreed plan; including details and outcomes of reports finalised since the previous meeting of the committee, and details of a proposed adjustment to the plan.

Appendix A of the progress report sets out the Internal Audit plan as agreed by the committee, including commentary as to progress with the delivery of assignments.

NEXT STEPS:

A progress report will be submitted to each meeting of the the Audit, Risk and Assurance Committee.

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Powys Teaching Health Board

Internal Audit Progress Report

Audit, Risk & Assurance Committee
July 2024

NWSSP Audit and Assurance Services

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04/07/2024 17:10:23

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Gwasanaethau Archwilio a Sicrwydd
Shared Services Partnership
Audit and Assurance Services

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Powys Teaching Health Board

Contents

1.Introduction 3
2.Outcomes from Completed Audit Reviews 3
3.Delivery of the 2024/25 Internal Audit Plan 3
4.Changes to the 2024/25 Plan 4
5.Assurance on Recommendation Tracking 4

Appendix A Assignment Status Schedule
Appendix B Assurance Ratings

Patterson,Liz
04/07/2024 12:50:25

1. Introduction

This progress report provides the Audit, Risk & Assurance Committee with the current position regarding the work to be undertaken by the Audit & Assurance Service as part of the delivery of the approved 2024/25 Internal Audit plan.

The report includes details of the progress made to date against individual assignments, outcomes and findings from the reviews, along with details regarding the delivery of the plan and any required updates.

The plan for 2024/25 was agreed by the Audit, Risk & Assurance Committee in March 2024 and is delivered as part of the arrangements established for the NHS Wales Shared Service Partnership - Audit and Assurance Services.

2. Outcomes from Completed Audit Reviews

Four audit reports from the 2023/24 plan were not finalised in time for submission to the Audit Committee in May 23, although the outcomes are included within the Head of Internal Audit Opinion and Annual Report for 2023/24.

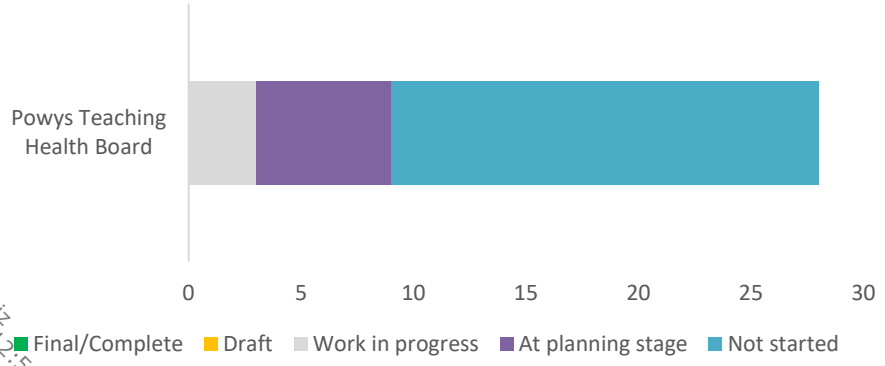
Three of the audits have now been finalised, as detailed in the table below along with the allocated assurance ratings. The full versions of the reports are included in the committee's papers as separate items.

The remaining audit is currently at the draft report stage and will be reported to the October meeting of the Committee.

FINALISED AUDIT REPORTS	ASSURANCE RATING	
Continuing Healthcare	Reasonable	
Patient Experience		
Risk Management & Assurance		

3. Delivery of the 2024/25 Internal Audit Plan

There are a total of 27 reviews included within the 2024/25 Internal Audit Plan (including the proposed change highlighted in section 4 below), and overall progress at this early stage of the year is summarised below.



Patterson,Liz
04/07/2024 12:50:25

The illustration shows that there are three audits that are currently work in progress with a further six at the planning stage.

Full details of the current year's audit plan along with progress with delivery and commentary against individual assignments regarding their status is included at Appendix A.

Appendix A also includes details of one further audit from the 2023/24 plan that had not been sufficiently progressed to be included within the Head of Internal Audit Opinion for 2023/24. The outcome from that audit will feed into the 2024/25 Opinion.

4. Changes to the 2024/25 Plan

The following audit has been identified for potential deferral to the 2025/26 plan:

- Policy Management – The Director of Corporate Governance / Board Secretary identified that a new system for management of policies had been approved for implementation by the Executive Committee. The new system will be implemented during 2023/24, so it is proposed that the planned audit be deferred to 2024/25 to provide assurance on the new system.

5. Assurance on Recommendation Tracking

The Health Board's Internal Audit Recommendation Tracker provides the Committee with information on the current progress that has been made towards the implementation of outstanding Internal Audit Recommendations. The information within the Tracker is based on responses provided by Health Board management confirming the current progress.

Each year we undertake a process of reviewing a sample of the entries within the tracker, in order to validate the stated position and provide additional assurance to the Audit Committee.

Our audit sample focused on the recommendations reported as being complete to the Audit Committee through 2023/24. From a total of 57 High and Medium priority recommendations reported as complete, we selected 18 (32%) to form our sample. We then obtained evidence to establish if the recommendations were complete.

Sufficient information was identified as part of our testing to confirm that all 18 sampled recommendations had been correctly recorded as complete.

The exercise has highlighted that the Audit Committee can be reasonably assured that the progress information detailed within the Tracker for 2023/24 was accurate.

Patterson,Liz
04/07/2024 12:50:25

ASSIGNMENT STATUS SCHEDULE

Planned output.	Outline Scope	Ref No	Exec Director Lead	Plnd Qtr	Adj Qtr	Current Status	Assurance Rating	Planned / Actual Committee
2023/24 Plan								
Integrated Performance Framework	Review how the Integrated Performance Framework has been introduced and establish if it is being appropriately utilised to provide effective assurance on the services being provided and commissioned.		Planning, Performance and Commissioning			Work in Progress		October
2024/25 Plan								
Patient Flow / Discharge Management	Review of the current controls and systems around patient flow, reducing discharge delays and work of the Complex Care and Unscheduled Care Team. Include a focus on the repatriation of patients from other providers.	6	Primary Care, Community and Mental Health	1		Work in Progress		October
IMTP / Annual Plan Development	Review of the processes and assumptions used for developing the IMTP and Annual Plan. Include a focus on assessment of financial plans.	13	Planning, Performance and Commissioning	1		Work in Progress		October
Cleaning Standards	Review of processes and controls in place to ensure compliance with national cleaning standards.	21	Finance, Capital and Support Services	1		Work in Progress		October
Board Effectiveness	Review and evaluate the operation of the Health Board's Board to ensure effective and efficient reporting, scrutiny and decision making on areas of accountability.	2	Corporate Governance / Board Secretary	2		Planning		October
Core Financial Systems	Review elements of the core financial systems on a cyclical basis. Covering – General Ledger Management / Treasury Management / Accounts Receivable / Capital Asset Management.	15	Finance, Capital and Support Services	2		Planning		October

Patterson,Liz
04/07/2024 13:30:25

Planned output.	Outline Scope	Ref No	Exec Director Lead	Plnd Qtr	Adj Qtr	Current Status	Assurance Rating	Planned / Actual Committee
Follow-up: Information Governance	Follow-up of 23/24 Limited Assurance report.	17	Corporate Governance / Board Secretary	3		Planning		October
Community Cardiology	Review of the structure and delivery of the service implemented in North Powys, to inform further roll-out across Powys.	24	Primary Care, Community and Mental Health	2		Planning		January
Mental Health Care and Treatment Planning	Review of the current processes and performance around completion of care and treatment plans within the Mental Health Service and plans in place to improve these.	7	Primary Care, Community and Mental Health	2/3		Planning		January
Local Primary Mental Health Support Services	Review of how the Local Primary Mental Health Support Services are structured, managed and delivered.	8	Primary Care, Community and Mental Health	2/3		Planning		January
Staff Retention	Review and assessment of the plans and processes in place to enable the Health Board to retain an appropriate workforce to allow for the sustained delivery of high-quality services.	11	People and Culture	2/3				January
Additional Learning Needs Legislation	Review the structures and processes in place within the Health Board for ensuring compliance with the requirements of the Additional Learning Needs and Educational Tribunal Act (Wales).	19	Nursing, Quality, Women and Family Health	2/3				January
Primary Care - Ophthalmology Contract	Review of the processes for managing the ophthalmology contract and monitoring and reporting performance.	16	Primary Care, Community and Mental Health	3				January
Business Continuity Planning	Establish if the Health Board has appropriate arrangements in place to ensure effective business continuity across all areas and services. Following on from the 23/24 audit of the corporate level arrangements.	23	Public Health	23				January
Deprivation of Liberties Safeguards (DoLS)	Review of the arrangements for ensuring compliance with DoLS requirements including role of Best Interest Assessors.	10	Nursing, Quality, Women and Family Health	3				March

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Planned output.	Outline Scope	Ref No	Exec Director Lead	Plnd Qtr	Adj Qtr	Current Status	Assurance Rating	Planned / Actual Committee
	Will need to consider potential scope of this audit further.							
Procurement & Contract Management	To provide assurance that the Health Board has appropriate procurement and contract management arrangements in place. Review of Health Board arrangements along with the interaction and assurance received from NWSSP Procurement Services.	14	Finance, Capital and Support Services	3				March
Records Management	Review of arrangements for managing records within the Health Board and ensuring compliance with Standards / regulations.	18	Corporate Governance / Board Secretary	3				March
Cancer Services	A review of Cancer Services included for the second half of the plan. Scope could cover the Cancer Tracking Service or Harm Review Process, to be confirmed later in the year.	5	Medical	3/4				March
Medicines Management	Review of Medicines Management arrangements, potentially including medicines efficiency / prescribing, interfaces with community pharmacies or antimicrobial prescribing. Exact scope of audit to be agreed.	4	Medical Director	4				March
Partnership Governance Framework	Review of the development and implementation of the Framework.	12	Planning, Performance and Commissioning / Corporate Governance	4				March
Site Co-ordination	Assurance review of the updated arrangements in place, following on from the advisory audit completed in 21/22.	22	Finance, Capital and Support Services	4				March
Risk Management & Assurance	Review the on-going development, implementation and application of the Health Boards Risk Management and Board Assurance processes.	1	Corporate Governance / Board Secretary	4				May

Patterson,Liz 04/07/2024 12:50:25

Planned output.	Outline Scope	Ref No	Exec Director Lead	Plnd Qtr	Adj Qtr	Current Status	Assurance Rating	Planned / Actual Committee
Quality & Safety Governance (Duty of Quality)	Review of the implementation and operation of the new arrangements around quality and governance structures and floor to Board reporting. Potentially include a review of the Integrated Quality Report.	9	Nursing, Quality, Women and Family Health	4				May
Medical Devices - Mattresses	Review of actions taken to address previous incidents that have occurred within the Health Board around mattresses. Provide assurance on whether revised processes and controls are being effectively applied.	2o	Finance, Capital and Support Services	4				May
Estates Assurance - Energy Management	Increased energy tariffs are acknowledged as a key risk, so there is an increased need to ensure appropriate energy management and control arrangements are applied. Energy Management will be the focus of all UHB/Trust estates assurance reviews across NHS Wales during 2024/25, enabling the production of a national summary report on conclusion.	25	Finance, Capital and Support Services	TBC				TBC
Capital Systems	A review of the arrangements in place for the selection and award of advisers and contractors at health board projects; to include the use of local, regional, and national framework arrangements, adequacy of contractual arrangements applied etc.	26	Finance, Capital and Support Services	TBC				TBC
Capital Project	To assess the THB's processes, procedures and operational management of the delivery of either the proposed new multi-agency wellbeing campus in Newtown or the Llandrindod Wells redevelopment programme.	27	Finance, Capital and Support Services	TBC				TBC
Estates Condition Follow-up	Follow-up of 23/24 Limited Assurance report.	28	Finance, Capital and Support Services	TBC				TBC

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Planned output.	Outline Scope	Ref No	Exec Director Lead	Plnd Qtr	Adj Qtr	Current Status	Assurance Rating	Planned / Actual Committee
Reviews removed from the plan								
Policy Management	Review the arrangements and processes in place for the creation, management and review of Health Board policies.	3	Corporate Governance / Board Secretary	3				

Patterson,Liz
04/07/2024 12:50:25

Assurance Ratings

	Substantial assurance	Few matters require attention and are compliance or advisory in nature. **Low impact** on residual risk exposure.
	Reasonable assurance	Some matters require management attention in control design or compliance. **Low to moderate impact** on residual risk exposure until resolved.
	Limited assurance	More significant matters require management attention. **Moderate impact** on residual risk exposure until resolved.
	No assurance	Action is required to address the whole control framework in this area. **High impact** on residual risk exposure until resolved.
	Assurance not applicable	Given to reviews and support provided to management which form part of the internal audit plan, to which the assurance definitions are not appropriate. These reviews are still relevant to the evidence base upon which the overall opinion is formed.

Patterson,Liz
04/07/2024 12:50:25

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04/07/2024 15:19:25

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Continuing Healthcare & Funded Nursing Care

Final Internal Audit Report

May 2024

Powys Teaching Health Board

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04/07/2024 12:50:29

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EXTERNAL QUALITY ASSESSMENT

Contents

Executive Summary 3
1. Introduction 4
2. Detailed Audit Findings 4
Appendix A: Management Action Plan 10
Appendix B: Assurance opinion and action plan risk rating 19

Review reference:	PTHB-2324-17
Report status:	Final
Fieldwork commencement:	17th December 2023
Fieldwork completion:	26th April 2024
Debrief meeting:	23rd April 2024
Draft report issued:	2nd May 2024
Management response received:	24th May 2024
Final report issued:	24th May 2024
Auditors:	Jayne Gibbon, Audit Manager Ian Virgill, Head of Internal Audit
Executive sign-off:	David Farnsworth, Interim Executive Director of Operations/Director of Community and Mental Health
Distribution:	Ruth Derrick, Assistant Director Complex Care Jacqui John, Head of Complex Care & Unscheduled Care (MH&LD) Rhian Proce-Evans, Lead Nurse of Complex Care and Care Home Governance
Committee:	Audit Risk & Assurance Committee

Audit and Assurance Services conform with all Public Sector Internal Audit Standards as validated through the external quality assessment undertaken by the Chartered Institute of Public Finance & Accountancy in April 2023.

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

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

Audit reports are prepared by the staff of the NHS Wales Audit and Assurance Services, and addressed to Independent Members or officers including those designated as Accountable Officer. They are prepared for the sole use of Powys Teaching Health Board 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.

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

Executive Summary

Purpose

The overall objective of the audit was to review the processes in place for the assessment, approval, recording and monitoring of CHC and FNC to ensure that care is provided to the required standards with appropriate financial controls in operation.

Overview

We have issued reasonable assurance for this audit.

The matters requiring management attention include:

- Ensuring that the overdue review of Standard Operating Procedure CCP005 for CHC is undertaken as soon as possible.
- The number of CHC packages that are approved retrospectively.
- Improving the timeliness of patient reviews.
- Improving the frequency that updates on CHC are reported at Board level.
- Reviewing the reporting arrangements for the Quality Safety Experience Group for Complex Care.

Other recommendations / advisory points are within the detail of the report.

Report Opinion

Reasonable

Some matters require management attention in control design or compliance.

Assurance summary[1]

Objectives		Assurance
1	Approved Health Board Procedures	Reasonable
2	Eligibility assessments	Reasonable
3	Ongoing Monitoring	Limited
4	NCC Database Updated	Substantial
5	Invoices Received	Substantial
6	Reporting and Monitoring	Reasonable

[1]The objectives and associated assurance ratings are not necessarily given equal weighting when formulating the overall audit opinion.

Key Matters Arising

		Objective	Control Design or Operation	Recommendation Priority
1	Standard Operating Procedure	1	Design	High
2	Eligibility Assessments	2	Operational	Medium
3	Monitoring of Packages	3	Operation	High
6	Reporting Arrangements	6	Design	Medium
7	QSEG Complex Care Group	6	Design	Medium

Patterson,Liz
04/07/2024 12:50:25

1. Introduction

1.1 Our review of Continuing Healthcare (CHC) and Funded Nursing Care (FNC) was completed in line with the 2023/24 Internal Audit Plan for Powys Teaching Health Board (the 'Health Board').

1.2 Continuing Healthcare (CHC) is a package of care that is arranged and funded solely by the NHS for individuals who have been assessed as having a primary health need. CHC can be received in any setting, including a patient's home where costs such as that of a community nurse or specialist therapist will be paid. In a care home, if the individual is eligible for CHC, the NHS will pay the care home fees.

1.3 The request to undertake an assessment of a patient to determine the eligibility for CHC funding may be made by the patient themselves, a family member, or a health care professional. The Health Board should have processes in place to assess and approve applications in line with 'Continuing NHS Healthcare: The National Framework for Implementation in Wales'. Once approved, all recipients of CHC are recorded in the All-Wales National Complex Care Database (NCCD) that is used for monitoring purposes and financial forecasting.

1.4 People receive Funded Nursing Care (FNC) if they live in a care home and are not eligible for CHC but have been assessed as requiring the services of a registered nurse. Each year, the health care needs of people receiving FNC are reviewed against specific criteria. If their needs have changed, they may be entitled to fully funded CHC if they have a primary health care need. People may move between criteria levels as their health needs change.

1.5 The potential risks considered during this audit were as follows:

- Non-compliance with the national framework guidance;
- Patients do not receive the level and standard of funded care that they are entitled to;
- The Health Board is unaware of key issues and risks in respect of CHC due to ineffective reporting arrangements; and
- Financial loss due to inability to adequately forecast CHC and FNC costs.

1.6 The Executive lead for this review is the Interim Executive Director of Operations/Director of Community and Mental Health.

2. Detailed Audit Findings

Objective 1: There are approved Health Board procedures in place for CHC/FNC that align to the revised National Framework.

Paper 3 04/01/2024 12:00:20

2.1 The Health Board has two standard operating procedures (SOP's) in place that detail the processes for managing Continuing Healthcare (CHC) packages:

- PHB/CCP005 Continuing NHS Healthcare Standard Operating Procedure which is specifically concerned with the processes to be followed when the health

needs of a patient indicates that there may be a need for a CHC Package. The procedure sets out the processes that the Health Board has put in place to ensure compliance with the Welsh Government's National Framework for Continuing Healthcare; and

- PHB/CCP008 NHS Continuing Health Care Local Organisational Dispute Procedure which sets out the processes to be followed where there are disputes between the Health Board and the Local Authority regarding a CHC package.

2.2 Both procedures are available to all staff and can be accessed on the Health Board's Policies and Procedures page on the intranet.

2.3 CCP008 is a new SOP and was approved by the Health Board in August 2023.

2.4 With regards to CCP005 the SOP is overdue for review and needs to be updated to reflect the change in Executive responsibility. **(Matter Arising 1)**

Conclusion:

2.5 Whilst there are Standard Operating procedures in place, CCP005 is overdue for review and does not reflect current Executive responsibility. We have provided **Reasonable Assurance** for this objective.

Objective 2: Eligibility assessments for funding are undertaken in line with agreed process and approval is in line with the Health Board's Scheme of Delegation.

2.6 The process that Health Board employees are required to follow for the consideration for the eligibility of CHC funding is detailed in the SOP CCPO05 Continuing NHS Healthcare.

2.7 For the two 'specialties' that were reviewed as part of the audit we noted that weekly panels take place for the consideration of patients that may be eligible for continuing healthcare support. Membership of the panels includes senior staff from the complex care teams with admin support from team administrators.

2.8 The weekly panel meetings are made up of two main parts; the Scrutiny Panel which scrutinises each submission before approving eligibility for CHC support and the Resource Panel which approves the costs of the CHC package proposed.

2.9 As part of our fieldwork we observed at two panel meetings (Mental Health & LD and Adults General) to note processes / discussions in place for the scrutinisation and where appropriate the approval of CHC packages. Our observations were as follows:

- All requests were supported by a completed Decision Support Tool (DST). Each request was presented by the assigned complex care lead;
- All requests were subject to the appropriate scrutiny by panel members before being submitted to the resource panel;
- For a number of requests there was insufficient information recorded within the DST which resulted in the complex care lead being asked to provide additional

Patterson,Lisa
04/07/2024 12:50:25

information and update the DST accordingly. The Updated DST to then be submitted to the next panel meeting for consideration; and

- For those requests approved by the scrutiny panel the actual costs of the packages were then formally approved by the resource panel.

2.10 All decisions made at the weekly panel are then recorded on the NCC database, this will include any requests that were deemed ineligible. Such cases would be recorded as 'not ratified' on the database.

2.11 We undertook testing on a sample of 20 CHC packages that had been approved in 2023/24 to ensure compliance with the guidance in place. The following observations were noted:

- 11 of the 20 packages of care were submitted retrospectively for approval, with a delay ranging from one month to almost a year from the commencement of providing care; **(Matter Arising 2)**
- For nine of the sample we note that the care package was implemented within eight weeks of the care package being approved by the panel; and
- All of the sample had been subject to scrutiny and then formal approval by the respective panels.

Conclusion:

2.12 Whilst there is a robust process in place for the scrutiny and approval of CHC packages our testing identified an issue with the timeliness of some of the requests being submitted to panel. We have allocated **Reasonable Assurance** for this objective.

Objective 3: Individual needs assessments and ongoing monitoring is undertaken on a regular basis in line with the National Framework.

2.13 The requirements for the ongoing reviewing and monitoring of approved CHC packages are detailed in the Health Board's CCP005 Continuing NHS Healthcare SOP. Patients should receive an initial review three months after the package of care commenced and thereafter annually unless at the review the patient's health indicates the need for more frequent reviews.

2.14 Updates on patients' reviews undertaken will be reported at the weekly panel meetings and from our observations of the panels that took place (see paragraph 2.9) we can confirm that updates on patient reviews are reported and discussed.

2.15 With regards to patient reviews at the panel meetings we observed, we were able to note good practice in that Complex Care Leads would agree to undertake reviews on behalf of another lead whilst visiting a care provider in order to effectively utilise time spent there. In some cases, this would result in reviews being undertaken early.

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2.16 We undertook testing on a sample of 20 care packages that were approved and commenced in 2022/23 to ensure that all patients had received reviews in accordance with guidance.

2.17 We noted that no reviews had been undertaken at all for three of the sampled packages, and for a further eight there were delays in undertaking the initial review, ranging from one month to almost a year from the date the package commenced. **(Matter Arising 3)**

Conclusion:

2.18 Whilst the service is aware of the requirements for undertaking reviews on patients with CHC packages our testing identified that there were significant delays in the undertaking some of the reviews. We have allocated **Limited Assurance** for this objective.

Objective 4: The National Complex Care Database and local records are accurately maintained and updated in a timely manner.

2.19 From the testing that has been undertaken for objectives 2,3 and 5 we have been able to confirm that the NCC database records a wealth of information for patients that have been awarded packages of care including and not limited to:

- Details of agreed package of care for patient noting the agreed original weekly cost and care provider;
- Dates package of care reviewed by the Scrutiny and Resource Panels;
- Details of agreed inflationary uplifts and revised weekly cost;
- Details of invoices that have been paid; and
- Details of reviews that have taken place and scheduled.

2.20 The database is updated by the Complex Care Teams on a weekly basis to reflect review updates and decisions made at the weekly panels.

Conclusion:

2.21 Our testing found that the database is accurately maintained and updated on a regular basis. We have allocated **Substantial Assurance** for this objective.

Objective 5: Invoices received are reconciled to agreed care packages. Inflationary cost increases are managed and agreed.

2.22 Annual inflationary uplifts are set by the Finance Department based on Welsh Government guidance and are approved by the Health Board's Executive Committee before advising the complex care teams.

2.23 Any care increase requests by care providers received by the complex care teams that exceed the agreed percentage uplift will be referred to the Finance Department for formal approval before being applied.

2.24 We undertook testing on a sample of ten continuing healthcare packages to ensure that any uplifts applied were in line with agreed rate set by Finance and the following was noted:

- For six of the sample the agreed rate was applied;

Pattison, Liz 04/07/2024 12:50:53

- Two of the sample were FNC packages and uplift was determined by Welsh Government;
- For one of the sample the patient was deceased; and
- For one of the sample the uplift applied exceeded the rate agreed by Finance. However, the package in place was a joint package with the Local Authority who was the lead. This in turn meant that the Authority was responsible for agreeing the annual uplift to be applied with the Health Board having to accept what was agreed.

2.25 Whilst undertaking our testing we noted that there were different practices between the two teams within the administration processes for approving and recording inflationary uplifts:

- Whilst the mental health team submit the recommended annual inflation uplift to the resource panel for approval the adults general complex team do not; and
- When updating the NCC database for uplifts the mental health complex care team note the uplift percentage and the revised weekly cost within the package details for each patient whilst the adults general complex care team will commence a 'new' package of care. **(Matter Arising 4)**

2.26 When complex care teams receive invoices for CHC packages they will review details and amounts charged to what was agreed as per the database. If there are no queries, they will be forwarded to the Assistant Director of Complex Care for sign off before being forwarded to the Finance Department for processing against the relevant purchase order. If there are any queries then the care provider will be contacted for further information. The invoice will not be processed until the query is resolved.

2.27 With regards to invoices received for patients receiving FNC the payment of invoices are overseen by the Finance Department who liaise with the Local Authority. The Local Authority has primary responsibility for paying the care providers and will then seek reimbursement from the Health Board.

2.28 Testing was also undertaken on a sample of 15 packages of care to ensure that invoices received and paid were in accordance with the agreed value of the care package. The results of our testing were as follows:

- Two of the sample had only recently been approved and at the time of our fieldwork so no invoices had been received;
- Two of our sample were FNC packages with the complex care teams having no involvement in the payment of the invoices; and
- For the remaining 11 packages we were able to confirm that a sample of invoices received and paid matched the agreed package of care value.

2.29 As part of our testing, we did identify some minor issues regarding purchase orders raised in respect of CHC packages. **(Matter Arising 5)**

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Conclusion:

2.30 We found that the processes in place for the payment and management of inflationary increases were robust and effective although some minor

enhancements were identified. We have allocated **Substantial Assurance** for this objective.

Objective 6: Periodic reports on CHC/FNC are produced and submitted to appropriate Health Board forums for monitoring purposes.

2.31 Regular updates on Continuing Healthcare financial costs are reported as part of the monthly finance report. A copy of the latest report is submitted to each meeting of the Health Board's Board and Delivery & Performance Committee.

2.32 In accordance with the workplan for the Delivery & Performance Committee updates regarding Continuing Healthcare were submitted to the August 2023 and February 2024 meetings. A review of the reports submitted noted that the reports included information on activity, financial costs and issues facing the service.

2.33 A review of the Health Board's Integrated Performance Report that is submitted to the Delivery & Performance Committee as well as Health Board meetings identified that currently no information regarding continuing healthcare activity is included. **(Matter Arising 6)**

2.34 We note that there is a Quality, Safety & Experience Group for Complex Care (QSEG) in place which meets bi-monthly where operational issues are reported and discussed. The meeting also receives reports for each CHC specialty that provides updates on numbers of patients, issues with care providers, number of overdue reviews and pressures that the teams are experiencing.

2.35 There are terms of reference in place for the QSEG which notes that the group is advisory only with decisions being referred to the Patient Experience, Quality & Safety Committee (PEQS).

2.36 Our review of meetings of the PEQS committee meetings that have taken place this year found that no requests for decisions had been referred by QESG. We also noted that the Integrated Quality Report does not include any information relating to continuing healthcare. Consideration should be given to formalising QESG thereby ensuring that regular updates are provided to each meeting of the PEQS committee. **(Matters Arising 5 & 6)**

Conclusion:

2.37 Whilst financial information concerning CHC costs are regularly reported at Health Board and activity is reported to the Delivery & Performance Committee, there is currently an absence of regular reporting of quality & safety related CHC information at the Health Board level. We have allocated **Reasonable Assurance** for this objective.

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Appendix A: Management Action Plan

Matter Arising 1: Standard Operating Procedure (Design)	**Impact**
Our review of CCP005 Continuing NHS Healthcare Standard Operating Procedure (SOP) noted that it is overdue for review. The current version of the SOP was approved in April 2015, and it is acknowledged that planned future reviews did not take place due to the delay in the publishing of the Welsh Government's National Framework for Continuing NHS Healthcare. However, we note that the updated Framework has since been published in July 2021 with an implementation date of April 2022. We have reviewed the current version of the SOP and would recommend that the following be considered when undertaking the review: • In light of recent changes to the portfolios for the Health Board's Executive Directors update the 'owner' of the SOP; • NHS Wales Health & Care Standards are no longer applicable; • Are the financial values and named authorisers noted in the SOP still current? and • Are the Roles and Responsibilities for key individuals still applicable?	Non-compliance with the national framework guidance.

Recommendations		**Priority**
1	Management should ensure that the current version of the SOP is reviewed and updated as soon as possible to ensure that it complies with current governance arrangements within the Health Board and the National Framework.	**High**

Agreed Management Action		**Target Date**	**Responsible Officer**
1	The SOP was reviewed in 2021 and we are not clear why this version was not available for this Audit. However, we acknowledge the need for a document revision in line with the refreshed Framework and to reflect Executive changes.	31.08.2024	Ruth Derrick

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Matter Arising 2: Retrospective Submission of Care Packages (Operation)	**Impact**
We undertook testing on a sample of 20 continuing healthcare packages approved in 2023/24 to ensure compliance with guidance in place regarding the submission, consideration and approval of care packages. We noted that all packages had undergone appropriate scrutiny prior to the care packages being approved by the relevant resource panels. Our testing however did note that 11 of 20 care packages had been retrospectively submitted after the provision of care had commenced. For one of the 11 the package was submitted almost a year after the care provision commenced. The delay for the remainder of the sample ranged from 1 month to 7 months. We do acknowledge that some of the packages related to patients who were subject to a D2A (Discharge to Assessment) discharge from a secondary care setting. We also note that one of the sample concerned a patient that had been placed in a care setting within Powys from another Health Body.	Financial loss due to inability to adequately forecast CHC and FNC costs.

Recommendations		**Priority**
2	Management should consider reviewing the circumstances for the submission of retrospective care packages in order to identify areas where improvements in communication could be made so that the Complex Care Teams are made aware of the patients sooner. This would reduce delay in submitting the packages for approval and also improve information for financial purposes.	**Medium**

Agreed Management Action		**Target Date**	**Responsible Officer**
2	It is recognised that the audit has highlighted the quality of compliance with our own administrative processes. The teams do struggle with capacity to meet the diverse demands generally, however, continuously strive to liaise with other teams for information. The aim is to consistently improve communication systems but there are limitations to what can be done within the current resources. Practice changes have taken place, and it is recognised that there is	30.06.2024	Rhian Price Evans/Jacqui John

Patterson,Liz
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	an interdependence between teams, although the impact falls on the performance of the Complex Care teams who cannot control the speed at which information is presented from external sources. With a small amount of additional resource to add to current practice changes, improvement in the speed of processes will occur. Both teams are mindful of patient need and *out of panel decisions* are made where this is necessary for timely implementation of patient care.		

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Matter Arising 3: Ongoing Monitoring of Packages (Operation)	**Impact**
Testing was undertaken on the monitoring arrangements for a sample of 20 care packages that had been approved during the 2022/23 financial year. Guidance states that all patients should undergo an initial review 3 months after the care package commences and thereafter annually unless it is indicated that more frequent reviews are required. Of the sample of 20 selected one care package which was for FNC was not applicable as the patient was discharged from the care home before the reviews were due. The results of our testing are as follows: • Three of the remaining sample of 19 had not had any initial or annual reviews undertaken. (Adults General) <u>Initial (3 Month) Reviews</u> • Eight of the sample had received an initial review within the required timescales. (5 Mental Health, 3 Adults General) • For the remaining 8 whilst initial reviews had been undertaken there were delays ranging from a month to almost a year after the care package commenced. (5 Mental Health, 3 Adults General) <u>Annual Reviews</u> • For three of our sample the initial review indicated more frequent reviews and audit noted that these had taken place and been recorded on the database. (Mental Health 2, Adults General 1) • For one of the sample the patient 'passed away' before the annual review date. (Adults General) • For one of the sample the annual review was undertaken within required timescale. (Mental Health) • For one of the sample the annual review was overdue. (Adults General) • For ten of the sample the annual reviews were scheduled for later in 2024. (Mental Health 7, Adults General 3)	Patients do not receive the level and standard of funded care that they are entitled to.

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Recommendations		Priority
3	Management should ensure that all care packages are undertaken within the required timescales. Where delays occur management should ascertain the reasons for the delay and take appropriate action to remedy the matter.	**High**

Agreed Management Action		Target Date	Responsible Officer
3	Capacity in the teams has been reviewed and will be addressed in a business case presented to the Investments and Benefits Group for consideration of some additional resources and a Committee report scheduled for August 2024.	31.07.2024	Ruth Derrick

Patterson,Liz
04/07/2024 12:50:25

Matter Arising 4: Inflationary Uplifts (Design)	**Impact**
When undertaking testing on the processes in place for the approval of inflationary uplifts to existing continuing healthcare packages we identified differences between the Complex Care Team (MH & LD) and Complex Care Team (Adults General) processes for formally approving the uplifts, and also updating the information recorded on the NCC database. The details of the differences are noted as follows: • Whilst the annual uplifts information issued by the Finance Department are formally approved at the Mental Health Resource Panel there is no formal approval by the Adults General Resource Panel. • Once the uplift is applied to a package of care the administrator within the Mental Health Complex Care Team will update the information within the 'Package History' section within the database whereas the Adults General will 'create' a new package of care for the patient.	Non standardised processes in place

Recommendations		**Priority**
4	Management should review the processes in place within both teams for the approval and application of annual inflationary increases in order to standardise the processes to be followed. Management may wish to consider producing a local 'desktop' procedure that sets out actions/processes to be followed for updating the NCC database.	**Low**

Agreed Management Action		**Target Date**	**Responsible Officer**
4	Focussed work on annual uplifts has commenced with finance colleagues and there is a shared objective to improve the health board approach around this. We will give full consideration to improvements and timely updates on the NCCD database as part of the service review.	31.12.2024	Ruth Derrick/Rhian Price Evans/Jacqui John/Finance Team

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04/07/2024 12:50:25

Matter Arising 5: Purchase Orders (Operation)	**Impact**
When undertaking testing on the processing of invoices to ensure that the costs noted on the invoices matched the agreed costs of the packages of care, the following observations were noted on the information recorded on the related purchase orders: • Purchase Orders relating to Mental Health Patients did not always note the patient's initials but did note the period that the care package covered; • Purchase Orders relating to Adults General patients noted care provider name and patients ID but did not note the period that the care package covered; and • None of the orders reviewed noted the actual weekly cost of the care package for the patient.	Incomplete audit trail

Recommendations		**Priority**
5	Management should, review all information that is currently recorded on purchasing orders raised for continuing healthcare packages with a view to standardising the information to be detailed across the service.	**Low**

Agreed Management Action		**Target Date**	**Responsible Officer**
5	Work has commenced with finance colleagues around how improvements and consistency can be achieved.	31.08.2024	Rhian Price Evans/Jacqui John

Patterson,Liz
04/07/2024 12:50:25

Matter Arising 6: Reporting Arrangements (Design)	**Impact**
Information regarding the financial position for continuing healthcare services is regularly reported as part of the monthly Finance Report submitted to the Health Board's Board and Delivery & Performance Committee meetings, and reports on CHC activity, financial costs and issues facing the service are periodically submitted to the Delivery and Performance Committee. However, we note that currently no information regarding continuing healthcare activity or quality and safety issues is included in the following Health Board reports: • Integrated Performance Report submitted to the Delivery & Performance Committee • Integrated Quality Report submitted to Patient Experience Quality & Safety Committee.	The Health Board is unaware of issues relating to Continuing Healthcare

Recommendations		**Priority**
6	Management should ensure that key information regarding continuing healthcare activity and quality and safety issues are included in Health Board reports for submission to the appropriate Health Board Committees.	**Medium**

Agreed Management Action		**Target Date**	**Responsible Officer**
6	There is a highlight report produced and shared monthly that illustrates CHC activity and more. This is being reviewed and revised with a meeting scheduled with the Performance team on 22.05.24 to see how they can support this work and create a more inclusive reporting system.	31.08.2024	Ruth Derrick

Patterson,Liz
04/07/2024 12:50:25

Matter Arising 7: QSEG for Complex Care (Design)	**Impact**
We note that there is a Quality, Safety & Experience Group for Complex Care (QSEG) in place which meets bi-monthly and is attended by key staff associated with the management and delivery of continuing healthcare services. At the meeting highlight reports are submitted by specialty leads providing updates on the number of patients, overdue reviews and any issues the specialty is experiencing with care providers. There are terms of reference in place for the group which highlights that the group is an advisory one noting that no decisions can be made but should be deferred to the appropriate Service Group or PEQS Committee. As part of our audit, we reviewed a number of the meetings of the Health Board's PEQS Committee meetings to ascertain if any request regarding continuing healthcare had been submitted that required a decision to be made. Our review noted that no requests had been submitted by the QSEG for Complex Care to the Committee requiring a decision. It was also noted that no updates of the QSEG are provided to the Committee.	Without regular updates at an appropriate committee the Health Board may be unaware of any issues concerning continuing healthcare

Recommendations		**Priority**
7	Management should consider reviewing the reporting arrangements of the QSEG to allow for regular update reports from the group to be submitted to the Health Board's PEQS Committee.	**Medium**

Agreed Management Action		**Target Date**	**Responsible Officer**
7	Reporting to PECS has been discussed at QSEG and it is agreed that there does need to be the reporting of quality themes/issues in place. The current committee structure is changing to implement an integrated reporting system where quality and performance can be included in a single report.	31.08.2024	Ruth Derrick/Marie Davies

Patterson, Liz
04/07/2024 12:50:25

Appendix B: Assurance opinion and action plan risk rating

Audit Assurance Ratings

We define the following levels of assurance that governance, risk management and internal control within the area under review are suitable designed and applied effectively:

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

Prioritisation of Recommendations

We categorise our recommendations according to their level of priority as follows:

Priority level	Explanation	Management action
High	Poor system design OR widespread non-compliance. Significant risk to achievement of a system objective OR evidence present of material loss, error or misstatement.	Immediate*
Medium	Minor weakness in system design OR limited non-compliance. Some risk to achievement of a system objective.	Within one month*
Low	Potential to enhance system design to improve efficiency or effectiveness of controls. 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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04/07/2024 12:50:25

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Patient Experience
Final Internal Audit Report

June 2024

Powys Teaching Health Board

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04/07/2024 12:50:29

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Powys Teaching Health Board

Contents

Executive Summary 3
1. Introduction 4
2. Detailed Audit Findings 4
Appendix A: Management Action Plan 8
Appendix B: Assurance opinion and action plan risk rating 11

Review reference:	PTHB-2324-14
Report status:	Final
Fieldwork commencement:	13 March 2024
Fieldwork completion:	5 June 2024
Debrief meeting:	30 April 2024 & 17 June 2024
Draft report issued:	17 June 2024
Management response received:	26 June 2024
Final report issued:	27 June 2024
Auditors:	Geoffrey Woolley, Principal Internal Auditor
Executive sign-off:	Claire Roche, Director of Nursing and Midwifery
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Committee:	Audit Risk & Assurance Committee

Audit and Assurance Services conform with all Public Sector Internal Audit Standards as validated through the external quality assessment undertaken by the Chartered Institute of Public Finance & Accountancy in April 2023.

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

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

Executive Summary

Purpose

The overall objective of the audit was to review the arrangements and processes in place within the Health Board for capturing and utilising patient experience.

Overview

We have issued reasonable assurance on this area, noting the following points:

- There are appropriate mechanisms and resources in place within the Therapies Directorate for the collation and analysis of patient experience.
- Patient experience is appropriately reported to the Patient Experience and Quality Committee and required improvements are being identified and action taken.

However, the matters requiring management attention include:

- The Health Board's patient experience strategy is dated 2016 - 2019 and so is overdue for formal review.
- Patient experience survey response rates within the Therapies Directorate are low, typically below 2% of patients treated, and have been implemented inconsistently.

Other recommendations / advisory points are within the detail of the report.

Report Opinion

Reasonable

Some matters require management attention in control design or compliance.

Low to moderate impact on residual risk exposure until resolved.

Assurance summary[1]

	Objectives	Assurance
1	Patient experience strategy in place	Reasonable
2	Appropriate mechanisms and resources in place	Reasonable
3	Feedback used to inform and drive improvement	Substantial
4	Patient experience is monitored and reported	Substantial

[1]The objectives and associated assurance ratings are not necessarily given equal weighting when formulating the overall audit opinion.

Key Matters Arising

		Objective	Control Design or Operation	Recommendation Priority
1	Formal review of the patient experience strategy is overdue	1	Operation	Medium
2	Low patient experience survey response rates	2	Operation	Medium

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1. Introduction

1.1 The review of 'Patient Experience' was completed in line with the Powys Teaching Health Board's (the 'Health Board') 2023/24 Internal Audit Plan.

1.2 Patients and carers have a right to experience respectful and professional care, in a considerate and supportive environment, where their privacy is protected, and dignity maintained. A high-quality experience should be fundamental, underpinned by appropriate standards, whatever and wherever the setting of care and treatment.

1.3 The Welsh Government Framework for Assuring Service User Experience was first introduced in 2013 and then updated in 2015. It describes the evidence based key determinants of a good service user experience and identifies the key attributes and uses of a range of feedback methods. The Framework was further updated in 2018 to reflect a set of eleven validated questions to be used in all NHS Wales organisations to obtain real time feedback.

1.4 The Health Board is implementing the CIVICA patient experience system to collect real time patient experience data through the use of patient experience surveys, the results of which can be viewed and downloaded through a number of reporting templates.

1.5 The audit included a focus on the processes for gathering patient experience within the Therapies Directorate.

1.6 The Director of Nursing and Midwifery was the Executive lead for this review.

Audit Risks

1.7 Patient feedback is not captured, reviewed or acted on, potentially resulting in:

- reputational damage due to negative patient experience; and
- harm to patients.

2. Detailed Audit Findings

Objective 1: The Health Board has a patient experience strategy in place detailing its commitment and approach to listening and learning from patient's experience.

2.1 The most recent patient experience strategy which the Health Board has produced is PEP 007 Powys Patient Experience Strategy 2016 - 2019 which, starting from the Welsh Government Framework for Assuring Service User Experience, is a comprehensive document which sets out appropriate guidance and details the Health Board's commitment and approach to listening and learning from patient's experience.

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2.2 However, the Strategy is overdue for formal review, although we have been informed that any changes necessary would be unlikely to be significant. (Matter Arising 1)

Conclusion:

2.3 The Health Board has a patient experience strategy in place which sets out appropriate guidance and details its commitment and approach to listening and learning from patient's experience. However, it is overdue for formal review. We have provided Reasonable Assurance for this objective.

Objective 2: Appropriate mechanisms and resources are in place for the collation and analysis of patient experience, with the identification of trends and themes and the triangulation to other types of data including complaints, concerns and incidents.

2.4 In addition to informal / ad hoc patient experience feedback received, the Health Board has in place the All Wales CIVICA system to set up patient experience surveys accessible via QR codes displayed on posters or postcards in patient areas and then monitor responses received.

2.5 However, our review of the Therapies Directorate highlighted that the results obtained have been low, typically below 2% of patients treated, although one service area has achieved 14%. Furthermore, not all service areas are using CIVICA, although some use alternatives such as Microsoft or paper forms. (Matter Arising 2)

2.6 The Directorate is aware that the low patient experience response rates need to be improved and is working with a range of teams, including the CIVICA team, to identify the best way to achieve this. (Matter Arising 2)

2.7 The patient experience feedback received is considered at the Community Services Group Heads of Service operational monthly meetings which have included reports on good news / patient experience from each Head of Service since July 2023.

2.8 These reports are captured by the Therapies Directorate's Service Improvement Manager and included in their patient experience reports and presentations to the quarterly Patient Experience Steering Group (PESG) which is chaired by the Executive Director of Nursing & Midwifery and attended by the service areas which provide patient care.

2.9 PESG has formal agenda, minutes and action tracker and has supporting papers and presentations embedded within its agenda and minutes. It has standing items which cover:

- Patient experience developments and learning from patient experience and concerns;
- Citizen Voice Body / Llais and PAVO updates; and
- Patient experience feedback reports and presentations from Community Services (including Therapies), Mental Health & Learning Disabilities, Women & Child Health, Primary Care and Dental.

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2.10 The patient experience reports follow the four quadrant requirements set out in the Health Board's strategy and the presentations summarise service successes,

areas for learning, areas for improvement and learning areas that would benefit other service areas.

Conclusion:

2.11 While mechanisms are in place for the collation and analysis of patient experience, survey response rates have been low and some mechanisms have been applied inconsistently. Therefore, further work is required to identify which mechanisms work most effectively and then roll them out consistently to other service areas. We have provided Reasonable Assurance for this objective.

Objective 3: Feedback is used to inform and drive improvement throughout the organisation, with evidence of action taken to address identified issues and share good practice.

2.12 The Health Board is aware of the benefit of using feedback to inform and drive improvement and seeks to achieve this as illustrated by the following two examples within the Therapies Directorate:

- Physiotherapy Musculoskeletal (MSK) Services.
  - Work has been done with Physiotherapy MSK Services reviewing Did Not Attend (DNA) appointments and seeking to reduce the proportion from the initial 16% to the 5% internal target.
  - Questionnaires were initially undertaken with patients to understand the reasons for the DNA appointments which led to the introduction of one way and then two way text reminders for the appointments and making it easier for patients to cancel and rebook appointments.
  - Furthermore, posters were introduced in the waiting area explaining to patients the impact of DNA appointments on the service.
  - Following this exercise, the DNA appointment level was reduced to around 6% or 7% which is only slightly higher than the 5% internal target.
  - Finally, a review and lessons learnt was presented to the Community Services Group Heads of Service Performance meeting in January 2024.
- Virtual Adult Speech and Language Therapy Service Delivery Audit August 2023.
  - Patient case studies were included as part of this review to assist the Head of Service to shape the service going forward.

2.13 Furthermore, a Therapies Directorate all staff learning group is being introduced in 2024/25 to share audit, complaints and patient experience, with the first meeting scheduled for 3 June 2024 to cover the first quarter's performance.

Conclusion:

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2.14 The Health Board is aware of the benefit of using feedback to inform and drive improvement and seeks to achieve this. We have provided Substantial Assurance for this objective.

Objective 4: Patient experience is monitored and reported to the Board (or appropriate sub-committee) to provide assurance that the key components of the service user experience are being assessed and that action is taken to deliver improvements.

2.15 Patient Experience updates are presented to the quarterly Patient Experience and Quality Committee as part of the Integrated Quality Report which is prepared by the Executive Director of Nursing & Midwifery who, as noted under objective 2, is Chair of the Patient Experience Steering Group (PESG).

2.16 Each of the updates during the year includes narrative information plus high level data and the more recent reports also include CIVICA monthly questionnaire results, graphical mind map word summaries plus examples of patient feedback received.

2.17 Furthermore, there is evidence that required improvements are being identified and action taken by the Health Board and there is appropriate scrutiny and challenge by the Committee.

Conclusion:

2.18 Patient experience is appropriately reported to the Patient Experience and Quality Committee by the Executive Director of Nursing & Midwifery, required improvements are being identified and action taken by the Health Board and there is appropriate scrutiny and challenge by the Committee. We have provided Substantial Assurance for this objective.

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04/07/2024 12:50:25

Appendix A: Management Action Plan

Matter Arising 1: Formal review of the patient experience strategy is overdue (Operation)	**Impact**
The most recent patient experience strategy which the Health Board has produced is PEP 007 'Powys Patient Experience Strategy 2016 – 2019' which, starting from the Welsh Government Framework for Assuring Service User Experience, is a comprehensive document which sets out appropriate guidance and details its commitment and approach to listening and learning from patient's experience. However, it is overdue for formal review, and although we have been informed that any changes necessary would be unlikely to be significant, there would be some including: • Consideration of the Duty of Candour legal requirement to be open and honest with service users receiving care and treatment which was introduced in the Health and Social Care (Quality and Engagement) (Wales) Act 2020; • Listing the eleven validated questions used to obtain feedback as set out in the Welsh Government Framework; and • Reference to the 2018 update of the Welsh Government Framework and the CIVICA system used by the Health Board.	Potential risk that all required matters may not be adequately covered.

Recommendations		**Priority**
1.1	The patient experience strategy should be formally reviewed to ensure that it adequately covers all required matters.	**Medium**

Agreed Management Action		**Target Date**	**Responsible Officer**
1.1	Recommendation accepted. Review PEP 007 'Powys Patient Experience Strategy 2016 – 2019' and consider updating in line with Welsh Government Framework and Quality & Engagement (Wales) Act 2020.	April 2025	Assistant Director Quality & Safety

Patterson, Liz
04/07/2024 12:00:16

Matter Arising 2: Low patient experience survey response rates (Operation)	**Impact**
The Health Board has in place the All Wales CIVICA system to set up patient experience surveys accessible via QR codes displayed on posters or postcards in patient areas and then monitor responses received. However, within the Therapies Directorate the results obtained have been low, typically below 2% of patients treated, although one service area (Occupational Therapy – Hand Therapy) has achieved 14%. Furthermore, not all service areas are using CIVICA, as it is only used by: • Audiology – Wax Management; • Audiology – Adults; • Audiology – Paediatrics; • Occupational Therapy – Hand Therapy; • Occupational Therapy – Mental Health; • Radiography – Non Obstetrics Ultrasound; • Radiography – X-Ray; and • Speech and Language Therapy. Some service areas use alternatives such as Microsoft or paper forms which historically have achieved better response rates. The Directorate is aware that the low patient experience response rates need to be improved and is working with a range of teams, including the CIVICA team, to identify the best way to achieve this. For example, a tablet is being piloted in waiting areas at Brecon and Welshpool hospitals which will enable patients to easily provide feedback which will be rolled out to other service areas if successful.	Patient feedback is not captured, reviewed or acted on, potentially resulting in reputational damage due to negative patient experience and harm to patients.

Recommendations		**Priority**
2.1	Further work is required to identify how the low patient experience response rates can be improved and then roll out the lessons learnt to be applied consistently to all service areas.	**Medium**

Patterson, Liz
04/07/2024 12:50:25

Agreed Management Action		Target Date	Responsible Officer
2.1	Recommendation accepted. Continue to ensure response rates to CIVICA surveys are considered within service meetings, Patient Experience Group along with Patient Experience Quality & Safety Committee. With a continuous focus of improvement to address variation in the way feedback is obtained recognising marginal groups and digital poverty. Sharing of learning from across services regarding increased response 'hot spots to ensure consistency across the organisation.	30 September 2024	Assistant Director Quality & Safety

Patterson,Liz
04/07/2024 12:50:25

Appendix B: Assurance opinion and action plan risk rating

Audit Assurance Ratings

We define the following levels of assurance that governance, risk management and internal control within the area under review are suitable designed and applied effectively:

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Prioritisation of Recommendations

We categorise our recommendations according to their level of priority as follows:

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High	Poor system design OR widespread non-compliance. Significant risk to achievement of a system objective OR evidence present of material loss, error or misstatement.	Immediate*
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Risk Management & Assurance
Final Internal Audit Report

June 2024

Powys Teaching Health Board

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Powys Teaching Health Board

Contents

Executive Summary 3
1. Introduction 4
2. Detailed Audit Findings 4
Appendix A: Management Action Plan 7
Appendix B: Assurance opinion and action plan risk rating 17

Review reference:	PTHB-2324-01
Report status:	Final
Fieldwork commencement:	4th April 2024
Fieldwork completion:	13th June 2024
Debrief meeting:	24th June 2024
Draft report issued:	26th June 2024
Management response received:	28th June 2024
Final report issued:	28th June 2024
Auditors:	Jayne Gibbon, Audit Manager Stuart Bodman, Principal Internal Auditor
Executive sign-off:	Helen Bushell, Director of Corporate Governance/Board Secretary
Distribution:	Helen Bushell, Director of Corporate Governance/Board Secretary Zoe Ashman, Assistant Director of Nursing – Women and Childrens Jacqueline Seaton, Chief Pharmacist and Head of Medicines Management
Committee:	Audit Risk & Assurance Committee

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Audit reports are prepared by the staff of the NHS Wales Audit and Assurance Services, and addressed to Independent Members or officers including those designated as Accountable Officer. They are prepared for the sole use of Powys Teaching Health Board 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.

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

Executive Summary

Purpose

The overall objective of the audit was to review the on-going development, implementation and application of the Health Board's Risk Management and Board Assurance processes.

Overview

We have issued reasonable assurance on this area.

The significant matters requiring management attention include:

- Promotion and awareness of risk management documentation to wider Health Board staff audience.
- Implementation of a formal risk management monitoring and reporting structure within Medicines Management.
- Improved review and monitoring of Women's Health risks on Women and Children's risk register.
- Ongoing population and utilisation of the Board Assurance Framework.

Other recommendations / advisory points are within the detail of the report.

Report Opinion

Reasonable

Some matters require management attention in control design or compliance.

Low to moderate impact on residual risk exposure until resolved.

Assurance summary[1]

	Objectives	Assurance
1	Appropriate Risk Management guidance in place which is up to date and accessible to all staff.	Substantial
2	Risk management structure and resources to ensure that risks are identified and managed.	Reasonable
3	Processes in place for reviewing, monitoring, reporting and escalation of risks.	Reasonable
4	Board Assurance Framework	Reasonable

[1]The objectives and associated assurance ratings are not necessarily given equal weighting when formulating the overall audit opinion.

Key Matters Arising

		Objective	Control Design or Operation	Recommendation Priority
2	Risk Management Awareness and Training	2	Operation	Medium
3	Medicines Management: Requirement to formalise Risk Management review, monitoring and reporting structure	3	Design	High
4	Women and Children's risk register: Women's Health Service risks	3	Operation	Medium
6	Board Assurance Framework	4	Design	Medium

Patterson,Liz 04/07/2024 12:50:25

1. Introduction

1.1 Our review of the 'Risk Management & Assurance arrangements' was completed in line with the 2023/24 Internal Audit Plan for Powys Teaching University Health Board (the 'Health Board').

1.2 The Health Board is committed to the principles of good governance and recognises the importance of effective risk management as a fundamental element of the health board's governance and system of internal controls.

1.3 The Board is committed to having a risk management culture that underpins and supports the business of the Health Board; providing and securing high quality care in a safe environment, that is complying with legal and regulatory requirements, meeting objectives and promoting its values.

1.4 Our testing was undertaken within the following three areas:

- Corporate Governance Department;
- Medicines Management Department; and
- Women and Children's Department.

1.5 The relevant Executive lead for our review was the Director of Corporate Governance / Board Secretary.

1.6 The key risks considered in our review were as follows:

- Lack of awareness of Risk Management Framework and supporting processes;
- Risks are not identified, assessed or included on appropriate risk registers;
- Risks are not being actively monitored;
- Risks are not escalated through the Health Board as appropriate; and
- Lack of assurance on the management of risks to the delivery of the Health Board's objectives.

2. Detailed Audit Findings

Objective 1: There is appropriate guidance in place which is up to date and accessible to all staff.

2.1 The Risk Management Framework and Toolkit have not been subject to review in accordance with their version control requirements. However. no changes in the current process have been undertaken, and their content accurately reflects application within our sampled areas. (Matter Arising 1)

2.2 The Risk Management Framework and Toolkit are easily accessible to all Health Board staff via the Corporate Governance Sharepoint site.

Patterson,Liz
04/07/2024 15:56:35

Conclusion:

2.3 Whilst the Risk Management Framework and Toolkit is in place and accessible to all staff, both of these documents require review to ensure their relevance and accuracy of content. We have provided Substantial Assurance for this objective.

Objective 2: There is an appropriate risk management structure in place within the organisation and resources are identified to ensure that risks are identified and managed.

2.4 The Risk Management Framework and Risk Management Toolkit clearly defines the organisational risk management structure, outlines processes to identify and record risks, and includes Directorate/Departmental monitoring and reporting requirements.

2.5 Risk management training was provided to Board Members and senior management during 2023/24. However, a comprehensive training programme or awareness exercise has not been undertaken across the Health Board to support the content of the Risk Management Framework and Toolkit. (Matter Arising 2)

Conclusion:

2.6 Whilst the organisational risk management structure, monitoring and reporting processes are documented within the Risk Management Framework, training is required to ensure that all Health Board staff are fully conversant with the application of these processes. We have provided Reasonable Assurance for this objective.

Objective 3: There are appropriate processes in place for reviewing, monitoring and reporting of risks. Risks are escalated when appropriate.

2.7 The Risk Management Framework and Toolkit outlines the processes for reporting and escalation of key/significant risks, stating the reasons as to why the risks are being escalated, their treatment contextual to the significance of the risk, and the appropriate management member of staff who would carry out the approval to escalate.

2.8 The Corporate risk register is current and presented to relevant Executive Committees and each Board meeting, as well as the newly reconstituted Risk Assurance Group, and risks are also assigned to, and reviewed by the relevant Board Sub-Committees as appropriate.

2.9 Both the Medicines Management and Women and Children's risk registers are current and subject to regular review by their respective risk management leads.

2.10 All risks within both risk registers are appropriately and contextually scored, mitigated, and supported by justification to warrant their inclusion and potential impact on service delivery.

2.11 All risks stated on both risk registers are 'actual' risks, and not departmental issues; and neither risk register includes any aged/redundant risks that no longer impact on service provision.

2.12 Risk management and risk register review is a standing agenda item at each Women and Children's Senior Management Leadership Team meeting, the roles and responsibilities of which are formalised within its Terms of Reference and review outcomes are documented in meeting Minutes.

Page 503 of 2
04/07/2024 12:50:25

2.13 Women and Children's Department regularly review, monitor and report their risks to their Executive Director, and also have a process to facilitate escalation of key/significant risks into the Corporate risk register if required.

2.14 The Medical Director and Chief Pharmacist review the Medicines Management departmental risk register frequently and relevant risks are escalated to the directorate risk register or corporate risk register as required. However, the current risk review and reporting arrangements within the Medicines Management department, and also between the department and the Medical Director's Office and its risk register, would benefit from being more formalised. (Matter Arising 3)

2.15 A number of Women's Health Service risks stated on the Women and Children's risk register have not been subject to a recent review, and do not state review date and actions to mitigate these risks. (Matter Arising 4)

2.16 Whilst the Risk Assurance Group (RAG) has been recently reconstituted, it has not received either the Medicines Management or Women and Children's departments risk registers to allow for review of their key risks for potential inclusion onto the Corporate risk register. (Matter Arising 5)

Conclusion:

2.17 Whilst risk registers are generally completed in accordance with the Risk Management Framework and Toolkit requirements, and subject to review and oversight within the sampled areas, further work is required to ensure additional review and enhanced reporting arrangements. We have provided Reasonable Assurance for this objective.

Objective 4: There is a Board Assurance framework in place that is subject to regular review and monitoring to the Board.

2.18 The Health Board approved a Board Assurance Framework May 2024, but it is yet to be populated and implemented. (Matter Arising 6)

Conclusion:

2.19 The Board Assurance Framework having been formally approved, requires ongoing review and monitoring to ensure full completion, and then implementation to provide assurances in place supporting delivery of the organisation's strategic objectives. We have provided Reasonable Assurance for this objective.

Patterson,Liz
04/07/2024 12:50:25

Appendix A: Management Action Plan

Matter Arising 1: Risk Management Framework and Toolkit (Design)	**Impact**
In accordance with its stated version control the Risk Management Framework was due for review in 2023, but this has not been undertaken. Additionally, the Risk Management Toolkit is dated 2022 and may also require revision in alignment with that of the Framework. However, we acknowledge that due to ongoing staff shortages within the Corporate Governance Department a review of these documents has not been practicable, although a full review of the Framework is to be undertaken by a newly appointed Deputy Board Secretary and Risk & Assurance Officer during 2024/25. Our discussions with the Medicines Management Department also identified a lack of awareness of the Risk Management Framework and Risk Management Toolkit and of its accessibility. We can confirm however that there have been no changes in any of the processes stated within the Risk Management Framework, and also those within the Risk Management Toolkit.	Lack of awareness of Risk Management Framework and supporting processes.

Recommendations		**Priority**
1	The Risk Management Framework and Risk Management Toolkit should be reviewed in accordance with their stated version control requirements to ensure that their content is current, and in alignment with organisational strategic objectives.	**Low**

Patterson,Liz
04/07/2024 12:50:25

Agreed Management Action		Target Date	Responsible Officer
1	Recommendation Accepted. The Risk Management Framework and Risk Management Toolkit will be revised as recommended.	30 September 2024	Deputy Board Secretary

Patterson,Liz
04/07/2024 12:50:25

Matter Arising 2: Risk Management Awareness and Training (Operation)			**Impact**
Whilst we note that risk management training was provided to Board members and senior management during 2023/24, there is no evidence of risk management awareness exercises being undertaken, or provision of risk management training to the wider staff membership of the Health Board during this period. The absence of risk management training provision across all staff groups within the organisation was also previously identified and highlighted within our audit undertaken during 2022/23.			Risks are not identified, assessed or included on appropriate risk registers.
Recommendations			**Priority**
2	Promotion of risk management should be undertaken to ensure that all Health Board staff are aware of their roles and responsibilities, and a rolling programme of risk management training introduced to maximise their understanding and application of the contents of the Risk Management Toolkit.		**Medium**
Agreed Management Action		**Target Date**	**Responsible Officer**
2	Recommendation accepted. A programme of risk management training and awareness will be developed and roll out will commence by 30 October 2024.	30 October 2024	Deputy Board Secretary

Patterson,Liz
04/07/2024 12:50:25

Matter Arising 3: Medicines Management: Requirement to formalise Risk Management review, monitoring and reporting structure (Design)	**Impact**
Due to the nature of the Medicines Management directorate, it does not have a governance group, or any other appropriate group in place which allows for the regular formal review and monitoring of risk management issues. Currently, any risk issues are only discussed as part of the Head of Medicines Management/Chief Pharmacist's monthly 1:1 meeting with the Medical Director, or on an 'open door' basis, and as such there is no formal risk management structure within the department to support the otherwise sound and regular review of its risk register. Also, no formalised risk reporting structure is in place within the department that documents and evidences the escalation of its high scoring risks into the Medical Director's risk register. We note and acknowledge that the Medical Director's Office has direct access to the Medicines Management risk register which facilitates escalation of their risks, and our testing confirmed that Medicines Management risks are recorded on the Medical Director's risk register for further escalation to the Corporate risk register if/when required. However, there is no formal feedback mechanism within the current hierarchy that allows for discussion, transparency and disclosure of risk issues between the Medicines Management department and the Medical Directors Office.	Risks are not being actively monitored. Risks are not escalated through the Health Board as appropriate.

Recommendations		**Priority**
3	Formal Processes should be established within the Medicines Management department, and Medical Directors Office to ensure regular review and formal reporting of their respective risk registers, and their collegiate risk issues as a whole.	**High**

Patterson, Liz
04/07/2024 11:50:25

	This would also provide an assurance mechanism that those high scoring risks that can't be managed at departmental and Directorate levels can be discussed, and then escalated if appropriate to the Corporate risk register in a formal and structured manner.		
Agreed Management Action		**Target Date**	**Responsible Officer**
3	Recommendations Accepted.		
	Medicines Management/Pharmacy service leads to ensure that all Medicines Management/Pharmacy risks are reviewed on a monthly basis and that the risk register is updated as appropriate, initialled and dated.	30 June 2024	Head of Primary Care Medicines Management. Head of Community Services Medicines Management. Senior Pharmacist High Cost Drugs/Formulary
	Risk register to be a quarterly standing agenda item on the senior pharmacist meeting agenda.	30 June 2024	Chief Pharmacist
	Formal quarterly meeting between Medical Director and Chief Pharmacist in place to go through Medicines Management/Pharmacy Risk Register to ensure that a risks are escalated to RAG as appropriate.	31 August 2024	Medical Director/Chief Pharmacist

Patterson,Liz
04/07/2024 12:50:25

Matter Arising 4: Women and Children's risk register: Women's Health Service risks (Operation)	**Impact**
Our testing identified that the majority of risks stated on the Women and Children's risk register are evidenced as being reviewed in accordance with their prescribed review dates, and their risk mitigation action points subject to ongoing monitoring. However, we identified a number of issues relating to the management of risks relating to the Womens Health Service: • 4/10 risks do not state an action/mitigation to manage the risk; • 4/10 risks do not state any review date; • 4/10 risks have not been documented as having been reviewed since December 2023; and • 6/10 risk action management narratives are vague, or general in description without any decisive timescale for potential resolution. We note that scoring of these risks range between 6 and 12, and therefore would not require regular review, but none of the risks state a required review frequency.	Risks are not being actively monitored.

Recommendations		**Priority**
4	All risks stated on the risk register should be reviewed in accordance with a prescribed review timescale that is commensurate to the level of risk scoring. Risks should also be supported by a brief narrative to state action to be undertaken to mitigate each risk, a proposed timescale for completion if practicable, and an action progress update provided during each review undertaken.	**Medium**

Patterson,Liz
04/07/2024 12:50:25

Agreed Management Action		Target Date	Responsible Officer
4	Recommendation Accepted Risk registers will be reviewed and updated within the monthly Women & Children Quality & Performance meeting, to ensure timely updates and escalation as required.	30 July 2024	Assistant Director Women & Children

Patterson,Liz
04/07/2024 12:50:25

Matter Arising 5: Reporting of key departmental risks to Risk Assurance Group (Operation)			**Impact**
At the time of our audit, we note that the Risk Assurance Group (RAG) had not reviewed the key risks for our two sampled areas (Medicines Management and Women and Children's) for potential discussion of inclusion onto the Corporate risk register, as per the stated requirement within the Groups Terms of Reference.			Risks are not escalated through the Health Board as appropriate.
Recommendations			**Priority**
5	All Directorate/departmental risk management leads should be reminded that key risks that are scored 12 and above should be submitted to the RAG for discussion, with a further view for potential escalation onto the Corporate risk register.		**Low**
Agreed Management Action		**Target Date**	**Responsible Officer**
5	Recommendation accepted and implemented. Requests for directorate risks have been issued and incorporated onto the Risk and Assurance Group agenda for the scheduled meeting on the 18 July 2024 and will be a standing item thereafter.	30 June 2024	Director of Corporate Governance

Patterson,Liz
04/07/2024 12:50:25

Matter Arising 6: Board Assurance Framework (Design)	**Impact**
Within our 2022/23 Risk Management report we identified that the Health Board did not have a finalised and operational Board Assurance Framework (BAF) in place. However, our fieldwork now confirms that a BAF is in place and was approved by the Board in May 2024. The covering paper accompanying the initial BAF confirms that, *"Upon approval of the BAF, further development work is planned to design the physical presentation of the BAF, initially focusing assurance analysis and reporting on:* *1. The strategic level risks that present significant risk of failure of the organisation's strategy (the corporate risk register)* *2. the Board's Governance Framework'."*	Lack of assurance on the management of risks to the delivery of the Health Board's objectives.

Recommendations		**Priority**
6	Ongoing action should be taken to ensure that the BAF is populated as detailed within the covering paper presented to the May 2024 Board meeting. Furthermore, the BAF should then be subject to ongoing progress reporting to the Audit Risk & Assurance Committee and the Board.	**Medium**

Patterson,Liz
04/07/2024 12:50:25

Agreed Management Action		Target Date	Responsible Officer
6	Recommendation accepted. The development of the BAF forms part of the scheduled work programme and forms part of the Board work programme for the Boards meeting on the 25 September 2024.	30 September 2024	Director of Corporate Governance

Patterson,Liz
04/07/2024 12:50:25

Appendix B: Assurance opinion and action plan risk rating

Audit Assurance Ratings

We define the following levels of assurance that governance, risk management and internal control within the area under review are suitable designed and applied effectively:

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

Prioritisation of Recommendations

We categorise our recommendations according to their level of priority as follows:

Priority level	Explanation	Management action
High	Poor system design OR widespread non-compliance. Significant risk to achievement of a system objective OR evidence present of material loss, error or misstatement.	Immediate*
Medium	Minor weakness in system design OR limited non-compliance. Some risk to achievement of a system objective.	Within one month*
Low	Potential to enhance system design to improve efficiency or effectiveness of controls. Generally issues of good practice for management consideration.	Within three months*

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

Patterson,Liz
04/07/2024 12:50:25

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04/07/2024 12:50:25

Archwilio Cymru
Audit Wales

Audit, Risk and Assurance Committee Update – Powys Teaching Health Board

Date issued: July 2024

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04/07/2024 12:50:25

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Patterson,Liz
04/07/2024 12:50:25

Contents

Audit, Risk and Assurance Committee Update

About this document 4

Accounts audit update 5

Performance audit update 6

Other relevant publications 10

Additional information 10

Patterson,Liz
04/07/2024 12:50:25

Audit, Risk and Assurance Committee Update

About this document

1 This document provides the Audit, Risk and Assurance Committee with an update on our current and planned accounts and performance audit work at Powys Teaching Health Board. We presented our most recent Audit Plan to the committee in May 2024.

2 We also provide additional information on:

- other relevant examinations and studies published by the Audit General; and
- relevant corporate documents published by Audit Wales (e.g., fee schemes, annual plans, annual reports), as well as details of any consultations underway.

3 Details of future and past Good Practice Exchange (GPX) events are available on our website.

Patterson,Liz
04/07/2024 12:50:25

Accounts audit update

4 **Exhibit 1** summarises the status of our current and planned accounts audit work.

Exhibit 1 – accounts audit work

Area of work	Executive Lead	Focus of the work	Current status	Planned date of completion
Audit of the 2022-23 Charitable Funds Financial Statements	Director of Finance, Information, and IT	Audit of the financial statements to inform the audit opinion.	In agreement with the Health Board the audit was delayed until April in order for management to obtain external assurances in relation to the operation of a new financial investment system. This position is in common with a few other NHS charitable funds across Wales. Board approval is scheduled for May prior to AGW sign off in June. **Update: AGW signed unqualified opinion 23 May 2024.** **Complete**	June 2024

Patterson,Liz
04/07/2024 12:50:25

Area of work	Executive Lead	Focus of the work	Current status	Planned date of completion
Audit of the 2023-24 Accountability Report and Financial Statements	Director of Finance, Information, and IT	Statutory audit of the financial statements to inform the audit opinion.	Accounts received as expected on May 3rd. Final audit currently ongoing. Testing largely complete. ISA260 Accounts Report expected to be presented at July Audit Committee.	Opinion prior to 15 July 2024

Performance audit update

5 **Exhibit 2** summarises the status of our current and planned performance audit work.

Exhibit 2 – performance audit work

Area of work	Executive Lead	Focus of the work	Current status	Planned date for consideration
Review of Urgent and Emergency Care	Medical Director	This work will examine different aspects of the urgent and emergency care system and will include analysis of national data sets to present a high-level picture of how the urgent and emergency care system is currently working.	Blog and data tool published in April 2022	

Patterson, Liz
04/07/2024 12:50:25

Area of work	Executive Lead	Focus of the work	Current status	Planned date for consideration
		The work will include an examination of the actions being taken by NHS bodies, local government, and Regional Partnership Boards to secure timely and safe discharge of patients from hospital to help improve patient flow (Part 1). We also plan to review progress being made in managing urgent and emergency care demand by helping patients access services which are most appropriate for their care needs (Part 2).	Part 1 - Fieldwork complete and report drafting now underway. Part 2 – Fieldwork underway	October 2024 October 2024
Structured Assessment 2023 Deep Dive - Financial Efficiencies	Director of Finance, Information, and IT	This audit is to assure the Auditor General that the NHS body has an effective approach to identifying, delivering, and monitoring sustainable cost savings opportunities, in the context of the financial climate.	Drafting	October 2024 (Potential for the report to be considered at Delivery and Performance Committee in August 2024)
Local Work 2023	NA	We had intended on focusing on the Health Board's arrangements for managing financial efficiencies. However, this was overtaken by the change in the audit plan which introduced the Structured Assessment Deep Dive - Financial Efficiencies across all NHS bodies. We	NA	NA

Patterson,Liz
04/07/2024 12:50:25

Area of work	Executive Lead	Focus of the work	Current status	Planned date for consideration
		have therefore refunded the relevant part of the audit fee related to this local work.		
All-Wales thematic review of planned care	Interim Director of Operations	This work will follow on from the national report on tackling the planned care backlog. Whilst the exact focus of this work is still to be determined, it is likely to consider: • The extent that health boards have achieved Welsh Government targets for recovering planned care services; • The efficacy of local plans and activity to recover waiting lists; and • Use of the additional Welsh Government financial allocations to improve waiting lists.	Fieldwork underway	TBC
Structured Assessment 2024 - Core	Director of Corporate Governance/Board Secretary	Our structured assessment work is designed to examine the existence of proper arrangements for the efficient, effective, and economical use of resources. Our 2024 Structured Assessment will review:	Planning	January 2025

Patterson,Liz
04/07/2024 12:50:25

Area of work	Executive Lead	Focus of the work	Current status	Planned date for consideration
		• Board and committee cohesion and effectiveness; • Corporate systems of assurance; • Corporate planning arrangements; and • Corporate financial planning and management arrangements.		
Structured Assessment 2024 Deep Dive - review of investment in digital systems	Director of Finance, Information and IT	This review will examine digital arrangements, with a particular focus on how NHS bodies are investing in digital technologies, solutions, and capabilities to support the workforce, transform patient care, meet demand, and improve productivity and efficiency.	Planning	TBC
Local work 2024 – review of arrangements for managing agency staff	Director of Nursing	This work will review the Health Board's arrangements to manage agency staff use within community hospital wards. The exact scope of the work is still to be developed.	Not yet started	TBC

Patterson,Liz
04/07/2024 12:50:25

Other relevant publications

6 **Exhibit 3** provides information on other relevant examinations and studies published by the Auditor General in the last six months. The links to the reports on our website are provided. The reports highlighted in **bold** have been published since the last committee update.

Exhibit 3 – relevant examinations and studies published by the Auditor General

Title	Publication Date
Community Pharmacy Data Matching Pilot | Audit Wales	**May 2024**

Additional information

7 Exhibit 4 provides information on corporate documents published by Audit Wales since the last committee update.

Exhibit 4 – corporate documents published by Audit Wales

Title	Publication Date
Annual Plan 2024-25	April 2024

Patterson,Liz
04/07/2024 12:50:25

Patterson,Liz
04/07/2024 12:50:25

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

Pack Page 428
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Agenda item: 3.5

Audit Risk and Assurance Committee	**Date of Meeting: 09 July 2024**
Subject:	**Counter Fraud Update Report**
Approved and Presented by:	Pete Hopgood – Execuitve Director of Finance, Capital and Support Services / Deputy CEO Matthew Evans, Head of Counter Fraud
Prepared by:	Head of Counter Fraud
Other Committees and meetings considered at:	N/A

PURPOSE:
The purpose of this report is to update the Audit Risk & Assurance Committee on key areas of work undertaken by the Local Counter Fraud Specialists during 2024/25.
RECOMMENDATION(S):
It is recommended that the Audit Risk & Assurance Committee: • **receive** the report for discussion; and • take **assurance** that appropriate counter fraud systems are in place.

Assurance	**Discussion**	**Information**
X	**X**	

Patterson,Liz
04/07/2024 12:18:10

THE PAPER IS ALIGNED TO THE DELIVERY OF THE FOLLOWING STRATEGIC OBJECTIVE(S) AND HEALTH AND CARE STANDARD(S):		
Strategic Objectives:	1. Focus on Wellbeing	×
	2. Provide Early Help and Support	×
	3. Tackle the Big Four	×
	4. Enable Joined up Care	×
	5. Develop Workforce Futures	×
	6. Promote Innovative Environments	×
	7. Put Digital First	×
	8. Transforming in Partnership	×
Health and Care Standards:	1. Staying Healthy	×
	2. Safe Care	×
	3. Effective Care	×
	4. Dignified Care	×
	5. Timely Care	×
	6. Individual Care	×
	7. Staff and Resources	✓
	8. Governance, Leadership & Accountability	✓

The following Impact Assessment must be completed for all reports requesting Approval, Ratification or Decision, in-line with the Health Board's Equality Impact Assessment Policy (HR075):

IMPACT ASSESSMENT – NOT REQUIRED					
Equality Act 2010, Protected Characteristics:					
	No impact	**Adverse**	**Differential**	**Positive**	
Age	✓				
Disability	✓				
Gender reassignment	✓				
Pregnancy and maternity	✓				
Race	✓				
Religion/ Belief	✓				
Sex	✓				
Sexual Orientation	✓				

Patterson,Liz
04/07/2024 12:15:03

Marriage and civil partnership	✓				
Welsh Language	✓				
Risk Assessment:					
	Level of risk identified				
	None	**Low**	**Moderate**	**High**	
Clinical	✓				
Financial	✓				
Corporate	✓				
Operational	✓				
Reputational	✓				

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04/07/2024 12:16:32

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Item 3.5a

Counter Fraud Update Report

09 July 2024

Patterson,Liz
04/07/2024 12:50:25

1. INTRODUCTION

The purpose of this report is to update the Audit Committee on key areas of work undertaken by the Health Board Local Counter Fraud Specialists since the last meeting.

2. BACKGROUND

Meetings are held on a regular basis with the Director of Finance, where progress against the annual work plan and with the LCFS case workload is discussed and monitored.

The following sets out activity under the Key Principles specified within the Fraud, Bribery and Corruption Standards for NHS Bodies (Wales).

3. RESOURCE UTILISATION

Resource utilised in line with the four Strategic Areas aligned to NHS Counter Fraud Standards is presented below.

Strategic Area	Resource Allocated	Resource Used
Strategic Governance	**40**	**11**
Inform and Involve	**55**	**10**
Prevent and Deter	**113**	**13**
Hold to Account	**100**	**24**
TOTAL	**308**	**58**

4. STRATEGIC GOVERNANCE

The Counter Fraud Functional Standard Return for 2023/24 has now been submitted following delay due to system access issues. An extension was granted whilst NHS Counter Fraud Authority worked through the system access problems which are now resolved. Additionally NHS CFA have revised their system access guidance and troubleshooting approach following the difficulties encountered.

A benchmark report highlighting Counter Fraud performance across key performance indicators in comparison to an All-Wales average is included at Appendix 1 for Committee members perusal.

Patterson, Liz
04/07/2024 12:19:24

5. INFORM AND INVOLVE

A programme of general fraud awareness sessions has been established for 2024/25 and session date have been released to staff to allow self-booking on a convenience

basis.

6 Blog posts have been released via the intranet pages since the start of the year. This means of communication remains popular with staff and will continue to deliver an approachable means of communication relating to fraud awareness.

6. PREVENT AND DETER

A full review of existing fraud risk assessments has been undertaken to identify those assessment due for review. Additionally, risk assessments outstanding for completion have been prioritised for action based on current risk position. All existing and new risk assessments will be recorded on DATIX upon completion which will allow for easier management under existing processes going forward.

7. HOLD TO ACCOUNT

The status of the LCFS investigative caseload is summarised in Appendix 2 to this report. A summary of basic investigation KPI data is presented at outset of the appendix.

Case information presented is split by between those cases which are currently open and under active investigation by the LCFS; contained in the Open Cases table.

The Pending Cases table reflects those cases where active investigation by the LCFS has concluded, however the case must remain open due to other outstanding actions from third parties such as (but not limited to) disciplinary, professional body enquiries, financial recoveries.

A table of Closed Cases is also presented to review outcomes of investigations.

8. RECOMMENDATION

The Audit Committee is asked to:

- receive the report for discussion; and
- take assurance that appropriate counter fraud systems are in place.

Patterson,Liz
04/07/2024 12:50:25

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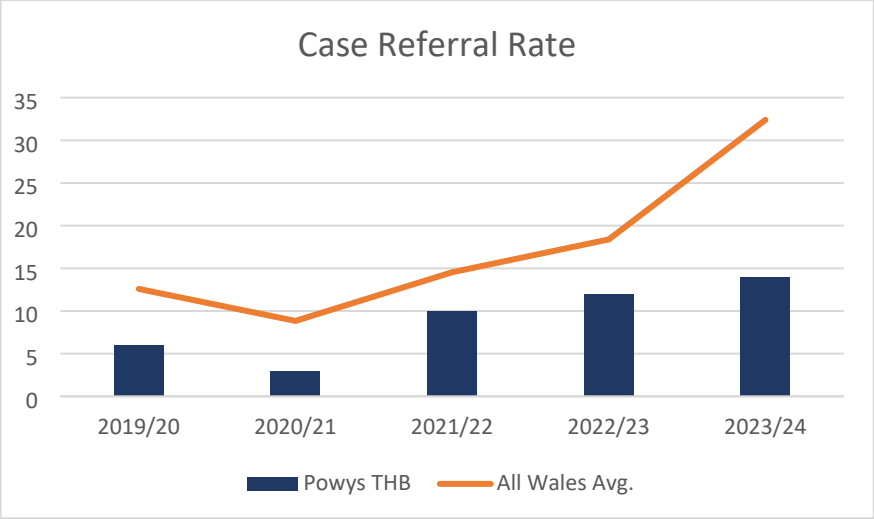
Item 3.5b – Appendix 1

Counter Fraud Benchmark Report

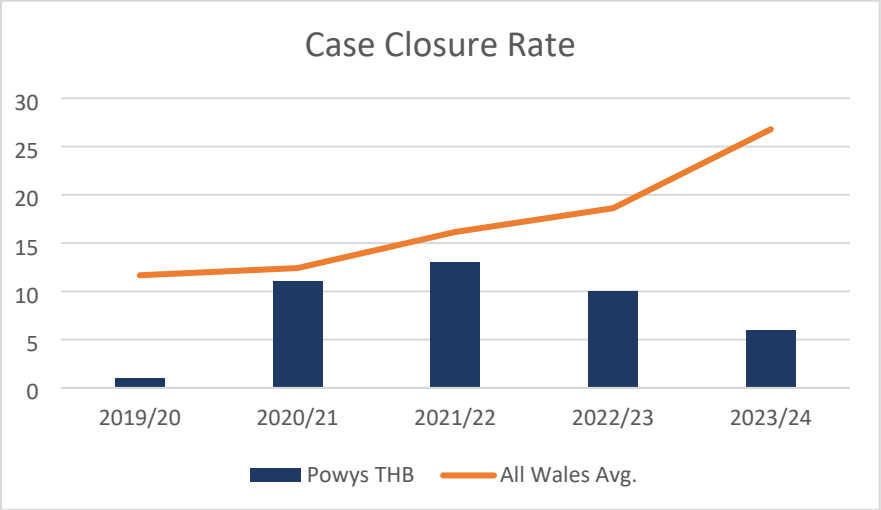
Patterson,Liz
04/07/2024 12:50:25

Counter Fraud Benchmarking Statistics – Full Year

Case Referral Rate	Powys THB	All Wales Avg.
2019/20	6	12.6
2020/21	3	8.8
2021/22	10	14.5
2022/23	12	18.4
2023/24	14	32.4



Case Closure Rate	Powys THB	All Wales Avg.
2019/20	1	11.7
2020/21	11	12.4
2021/22	13	16.2
2022/23	10	18.6
2023/24	6	26.8



Patterson,Liz
04/07/2024 12:50:25

Counter Fraud Benchmarking Statistics – Full Year

Investigation Progression Rate	Cases Open at Start of FY	Referrals Received	Cases Closed	Total Cases Open End of Period
2019/20	9	6	1	14
2020/21	14	3	11	6
2021/22	6	10	13	3
2022/23	3	12	10	5
2023/24	5	14	6	12*

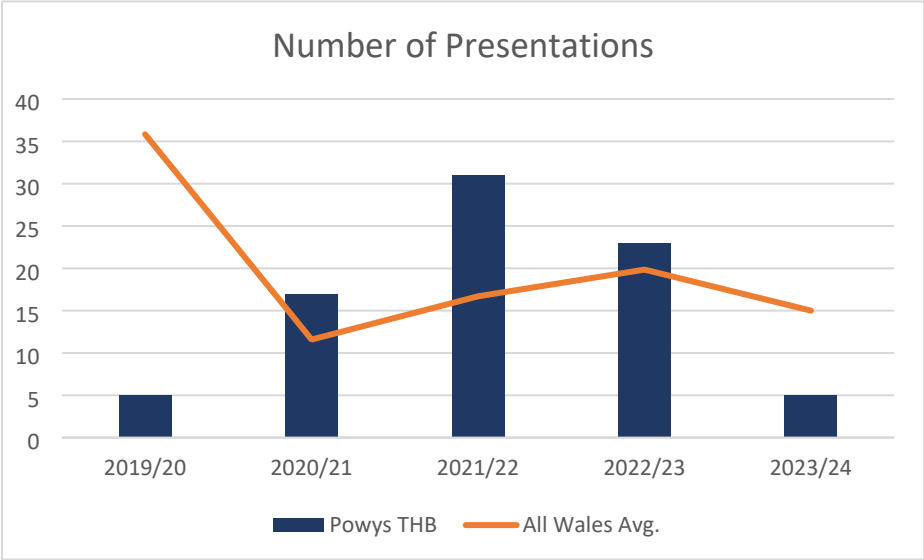
***1 Investigation Transferred to other NHS body for action**

Sanctions	2020/21			2021/22			2022/23			2023/24		
	Criminal	Disp	Civil	Criminal	Disp	Civil	Criminal	Disp	Civil	Criminal	Disp	Civil
Powys THB	0	2	0	0	1	3	0	0	3	0	0	0
All Wales Avg.	0.8	1.8	1.6	0.4	4.0	3.0	0.7	2.8	4.6	0.7	2.9	4.9
All Wales Total	9	21	19	5	52	39	9	37	60	8	35	59

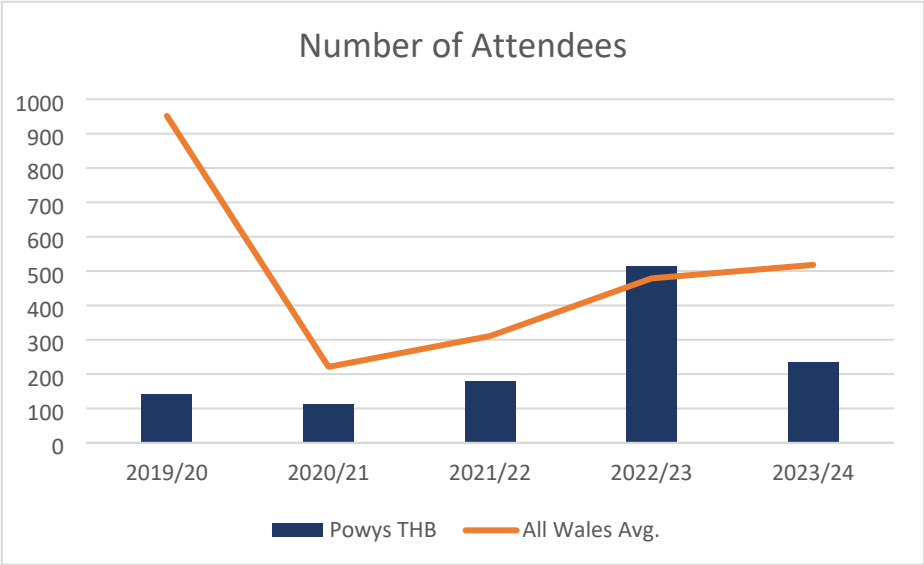
Patterson,Liz
04/07/2024 12:50:25

Counter Fraud Benchmarking Statistics – Full Year

Number of Presentations	Powys THB	All Wales Avg.
2019/20	5	36
2020/21	17	12
2021/22	31	17
2022/23	23	20
2023/24	5	15



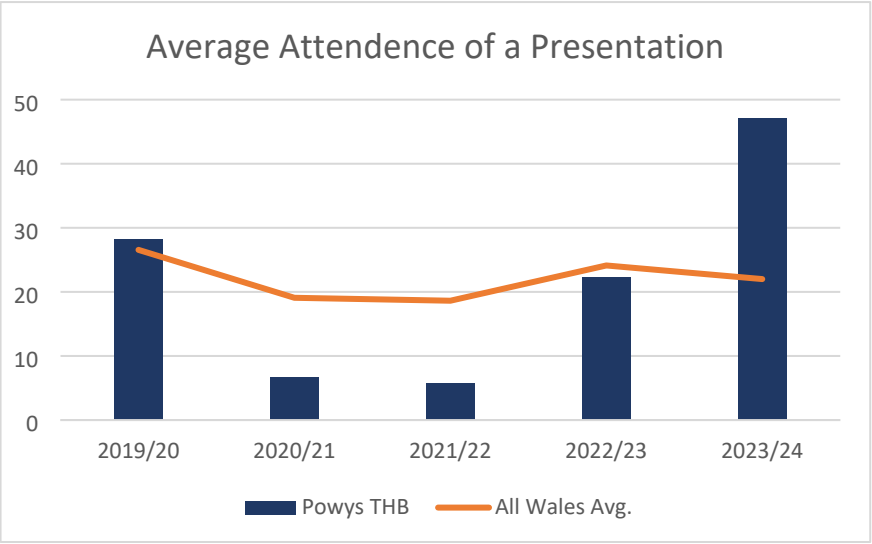
Number of Attendees	Powys THB	All Wales Avg.
2019/20	141	952
2020/21	112	221
2021/22	178	311
2022/23	513	479
2023/24	235	518



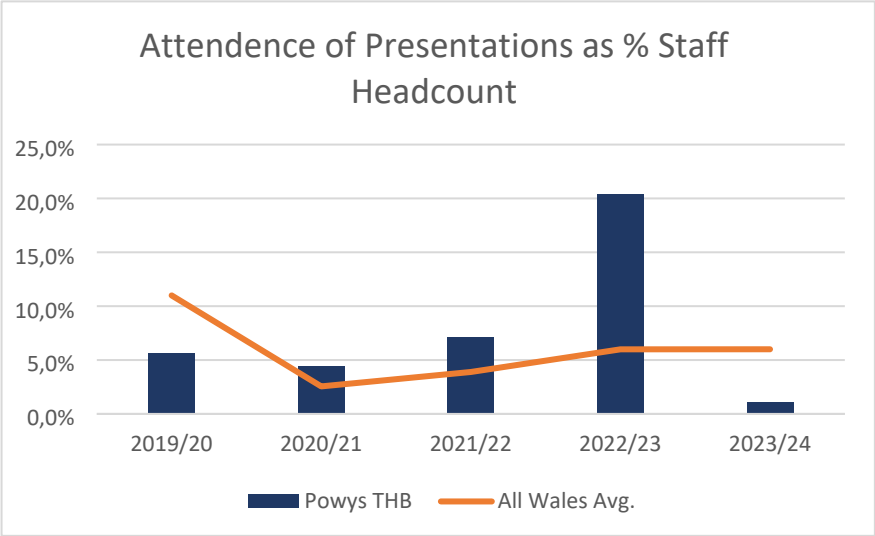
Patterson,Liz
04/07/2024 12:50:25

Counter Fraud Benchmarking Statistics – Full Year

Average Attendance of a Presentation	Powys THB	All Wales Avg.
2019/20	28	27
2020/21	7	19
2021/22	6	19
2022/23	22	24
2023/24	47	22



Attendance of Presentations as % Staff Headcount	Powys THB	All Wales Avg.
2019/20	5.6%	11%
2020/21	4.5%	2.6%
2021/22	7.1%	3.9%
2022/23	20.4%	6%
2023/24	9.3%	6%



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Agenda item: 3.6

Audit, Risk and Assurance Committee	**Date of Meeting: 09 July 2024**
Subject:	**SINGLE TENDER WAIVERS**
Approved and presented by:	Director of Finance, Capital Estates and Support Services
Prepared by:	Assistant Director of Finance (Accounts and Services)
Other Committees and meetings considered at:	N/A

PURPOSE:
To inform the Audit Risk and Assurance Committee that there has been no Single Tender Waiver requests made between 1 May 2024 and 30 June 2024.
RECOMMENDATION(S):
To NOTE there has been no Single Tender Waiver requests made between 1 May 2024 and 30 June 2024.

Ratification	**Discussion**	**Information**
✓		

Patterson,Liz
04/07/2024 12:50:25

THE PAPER IS ALIGNED TO THE DELIVERY OF THE FOLLOWING STRATEGIC OBJECTIVE(S) AND HEALTH AND CARE STANDARD(S):		
Strategic Objectives:	1. Focus on Wellbeing	×
	2. Provide Early Help and Support	×
	3. Tackle the Big Four	×
	4. Enable Joined up Care	✓
	5. Develop Workforce Futures	×
	6. Promote Innovative Environments	×
	7. Put Digital First	×
	8. Transforming in Partnership	×
Health and Care Standards:	1. Staying Healthy	×
	2. Safe Care	✓
	3. Effective Care	✓
	4. Dignified Care	×
	5. Timely Care	✓
	6. Individual Care	×
	7. Staff and Resources	✓
	8. Governance, Leadership & Accountability	✓

EXECUTIVE SUMMARY:

In-line with the organisation's Standing Orders, there is a requirement for all single tender waiver and extension of contracts to be reported to the Audit Risk and Assurance Committee. Single tender waiver shall only be permitted when a single firm or contractor or a proprietary item or service of a special character is required and as set out in law. Single tender waiver shall only be employed following a formal submission and with the express written authority of the Chief Executive, or designated deputy having taken into consideration due regard of procurement requirements.

DETAILED BACKGROUND AND ASSESSMENT:

The previous report on single tender waiver use was received by the Audit Risk and Assurance Committee at its May 2024 meeting which covered the period from 1 March 2024 and 30 April 2024 was a nil usage.

No Single Tender Waiver Requests have been received between the period 1 May 2024 and 30 June 2024.

NEXT STEPS:

A report on use of Single Tender Waivers will be submitted to each Audit, Risk and Assurance Committee meeting. A nil report will also be reported if applicable.

Patterson,Liz
04/07/2024 12:50:25

Subject:	Hosted Body Assurance: Health and Care Research Wales Support & Delivery Centre (HCRW S&DC)
Approved and Presented by:	Executive Director of People and Culture
Prepared by:	Director of Corporate Governance Helen Grindell, HCRW S&DC Head of Support Centre Catherine Quarrell, HCRW S&DC Corporate Services Manager
Purpose:	The purpose of this paper is to provide the Audit and Risk Assurance Committee with a presentation offering **ASSURANCE** that the Health Board is providing the appropriate services to our hosted body, Health and Care Research Wales Support & Delivery Centre.
Recommendations:	The Committee is asked to: • **RECEIVE** the report and take ASSURANCE that a hosting agreement is in place, both parties fulfil their roles appropriately and monitoring systems are in place across the year.
Executive Summary	Powys Teaching Health Board is the designated host body for the Health and Care Research Wales Support & Delivery Centre. In 2023/24 a review of the hosting agreement was undertaken resulting in a new agreement now being in place between all three parties – PTHB, Health and Care Research Wales Support & Delivery Centre and Welsh Government. The hosting agreement has been a work in progress for some time and served as the basis of the working relationships between all parties. The agreement is now fully signed as of June 2024. Quarterly review meetings are held, chaired by the Executive Director of People and Culture which serve to: • Review that appropriate services are provided by the Health Board • Review that appropriate requirements are delivered by the hosted body (HCRW S&DC) • Identify and resolve any operational matters requiring attention The first formal quarterly review was held on the 5 June 2024 and scheduled for the remainder of 2024/25. Once per year the PTHB CEO and HCRW S&DC National Director will join a quarterly review. The role of the Audit and Risk Assurance Committee is to seek assurance in relation to the hosting agreement and that both host and hosted body are fulfilling their requirements. A report will be provided to the Committee on an annual basis. A copy of the hosting agreement has been provided to the Committee.

Patterson,Liz
04/07/2024 12:50:25

Ymchwil Iechyd a Gofal Cymru
Health and Care Research Wales

Ariennir gan Lywodraeth Cymru
Funded by Welsh Government

Health & Care Research Wales Support and Delivery Centre

Powys Teaching Health Board
Audit Risk & Assurance Committee
July 2024

Patterson,Liz
04/07/2024 11:50:22

Helen Grindell, Head of Support and Delivery Centre
Cath Quarrell, Corporate Services Manager

Ymchwil Iechyd a Gofal Cymru
Health and Care Research Wales

Support and Delivery Centre - Remit 2024 /2025

The areas of focus for the Support and Delivery Centre are:

- **All Wales Research Delivery** - provides service coordination and an all-Wales approach to research delivery.
- **Researcher Development Services -** supports the ongoing development of research careers through personal awards, mentoring, training and personal development
- **Research Support Services:**
  - **Information** - Wales wide information services function for research support and delivery.
  - **Approvals** - UK wide function providing governance and ethical approval for research and provides support for the 7 Research Ethics Committees in Wales.
- **Communications, Engagement and Involvement –** national service for research including public engagement campaigns, media, social media coverage and communications advice
- **National Projects and Programmes -** supporting service and continuous improvement projects and programmes across the remit of Health and Care Research Wales

Patterson, Liz
04/10/2024 11:30:25

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Health and Care Research Wales

Support and Delivery Centre – Expansion of Remit

- All-Wales Approach to research delivery
- Implementation of the Health and Care Research Faculty
- Secretariate Function

Patterson,Liz
04/07/2024 12:50:25

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Health and Care Research Wales

Governance

- **Hosting Agreement**
- Final draft agreed for signature by Welsh Government, Support and Delivery Centre and PTHB lead June 2024
- Outlines the obligations of the Support and Delivery Centre in complying with: PTHB Standing Orders and Standing Financial Instructions; All relevant PTHB policies and procedures
- Outlines the obligations of PTHB in undertaking roles and responsibilities to host the Support and Delivery Centre

Patterson,Liz
04/07/2024 12:50:25

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Health and Care Research Wales

Governance

- **Roles and Responsibilities**
- PTHB shall provide services and facilities for hosting the Support and Delivery Centre
- The Responsible Officer is the Director of Support and Delivery and will report to Director of Workforce & OD at PTHB. The Accountable Officer is the Chief Executive of PTHB.
- The Director of Support and Delivery (reporting directly to the contract manager within WG) is responsible for setting the direction, workplans, performance, ensuring compliance with PTHB policies and management of risk
- The Support and Delivery Centre is contract managed by Welsh Government for both financial management and performance (quarterly)
- In the event that the core budget has insufficient funds to meet or cover financial liability, WG will underwrite the financial liabilities of HCRW Support and Delivery Centre

Patterson,Liz
04/07/2024 12:50:25

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Health and Care Research Wales

Governance

- **Monitoring & Review**
- **Annual presentation:** the Support and Delivery Centre Leadership Team will update the PTHB Board via the Audit Committee on an annual basis re: all activity, identifying and highlighting any areas of risk.
- **Annual formal meeting**: the leads for the Support and Delivery Centre, PTHB and R&D Division within WG, will meet on an annual basis to discuss issues, governance and any hosting arrangements.
- **Quarterly Review meetings:** the operational leads for the Support and Delivery Centre and PTHB will meet quarterly to discuss hosting arrangements and any areas of concern.

Patterson,Liz
04/07/2024 12:50:25

- Compliance with Health & Safety, Finance and Workforce are listed below:

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Health and Care Research Wales

Health and Safety

- **Risk Assessment and Management**
  - Individual Teams within the Support and Delivery Centre manage their own service level risk registers. Risks scoring over 12 escalated to the Support and Delivery Centre Leadership Team.
- **Building Compliance**
  - Annual Building Compliance Report submitted in February 2024.
- **Fire Risk Assessment**
  - Fire Risk Assessment undertaken in March 2024
- **Datix Reporting**
  - 1 incident was reported in March 2024 (Failure of Equipment – Water Heater)
  - Revised service structure shared with PTHB Safety Systems and Information Co-ordinator (February 2024)

Patterson,Liz
04/07/2024 12:50:25

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Health and Care Research Wales

Finance

- Overall budget: core budget, additional budget and funding for programmes and expansion of scope.
- Financial position is reported quarterly to WG as part of contract management

Description	Additional Budget	Cumulative Total
Core Budget 2024/2025 (with Public and Patient Involvement, Faculty Admin Team, and Faculty non-pay inc.)		£3,611,000
Core Budget 2024/2025 with additional posts.	£75,998	
(PRIORITY Project staffing (£28,659), Health and Care Research Wales Secretariat post (£47,339)		£3,686,998
Core Budget 2024/2025 with additional posts and additional Faculty budget.	£173,036	
(MB (£81,092), social care RDA (£26,375), RDA non-pay (£7,500) and GMS (£58,069))		£3,860,034
Other additional items.	£146,352	
(Primary Care Specialty Lead- £30,672; and LPMS- £115,680)		**£4,006,386**

Pattenden, Liz
04/06/2024 12:16:25

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Health and Care Research Wales

Workforce – Compliance as of April 2024

- **PADR Compliance**
  - 70.27%. Service areas needing improvement have been identified and support provided.
- **Mandatory and Statutory Training**
  - 81% (increased to 89% in May 2024)
- **Staff Absence**
  - 3.65% (decrease in Long Term Sickness (1.5%) and increase in Short Term Sickness (2.5%)
- **Return to Work Conversations**
  - 76.74%. Service areas needing improvement have been identified and support provided.
- **Staff Turnover**
  - Staff turnover remains consistent (1.45%), and recruitment remains steady. Central coordination of the recruitment process has improved overall efficiency and recruitment rates which has included the development of a generic advert for use of all roles.

Patterson,Liz
04/07/2024 12:50:25

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Agenda item: 3.8

AUDIT, RISK AND ASSURANCE COMMITTEE	**Date of Meeting: 09 July 2023**
Subject:	**Confirmation of Clinical Audit Programme**
Approved and Presented by:	Director of Corporate Governance/Board Secretary
Prepared by:	Director of Corporate Governance/Board Secretary Interim Corporate Governance Manager
Other Committees and meetings considered at:	Executive Committee – 3 April 2024 Patient, Experience Quality and Safety Committee – 16 April 2024

PURPOSE:

The Audit and Risk Assurance Committee is required, under its Terms of Reference to ensure that a Clinical Audit programme is in place for the Health Board. This paper presents the Committee with confirmation of the PTHB Clinical Audit Programme 2024/25 (Appendix A).

The Patient Experience, Quality and Safety Committee considered and approved the plan at its last meeting on the 16 April 2024. The plan is attached as Appendix A.

RECOMMENDATION(S):

The Committee is asked to:

- Take **ASSURANCE** that the Health Board has in place a Clinical Audit Plan, which is overseen by the Patient Experience, Quality and Safety Committee.

Approval/Ratification/Decision	Assurance	Information
x	✓	x

Patterson, Jill
04/07/2024 12:50:25

THE PAPER IS ALIGNED TO THE DELIVERY OF THE FOLLOWING STRATEGIC OBJECTIVE(S) AND HEALTH AND CARE STANDARD(S):

Strategic Objectives:	1. Focus on Wellbeing	✓
	2. Provide Early Help and Support	✓
	3. Tackle the Big Four	✓
	4. Enable Joined up Care	✓
	5. Develop Workforce Futures	✓
	6. Promote Innovative Environments	✓
	7. Put Digital First	✓
	8. Transforming in Partnership	✓
Health and Care Standards:	1. Staying Healthy	✓
	2. Safe Care	✓
	3. Effective Care	✓
	4. Dignified Care	✓
	5. Timely Care	✓
	6. Individual Care	✓
	7. Staff and Resources	✓
	8. Governance, Leadership & Accountability	✓

Patterson,Liz
04/07/2024 12:50:25

Appendix A

Clinical Audit Plan 2024/25

Nursing (Ward and Community)					
Driver	**Audit Title**	**Start Date**		**Lead**	**End Date**
Local Audits for Service Improvement	Health & Care Monitoring Tool (Includes Hand hygiene audits & Patient surveys, ward cleaning)	Monthly	Nursing (Wards)	Ward Managers	Quarter 4 2024/25
Local Audits for Service Improvement	NEWS Audit	Monthly	Nursing (Wards)	Ward Managers	Quarter 4 2024/25
Local Audits for Service Improvement	Wristband Audit	Monthly	Nursing (Wards)	Ward Managers	Quarter 4 2024/25
Local Audits for Service Improvement	Dols Audit	Monthly	Nursing (Wards)	Ward Managers	Quarter 4 2024/25
Local Audits for Service Improvement	Environmental Audit	Monthly	Nursing (Wards)	Ward Managers	Quarter 4 2024/25
Local Audits for Service Improvement	Welsh Language Audit	Monthly	Nursing (Wards)	Ward Managers	Quarter 4 2024/25
Local Audits for Service Improvement	DNACPR Audit	Monthly	Nursing (Wards)	Ward Managers	Quarter 4 2024/25
Local Audits for Service Improvement	Multi-factorial Falls Risk Assessment Audit (Inpatients)	Quarter 2 2024		Ward Managers	Quarter 4 2024/25

Specialist Nursing					
Driver	**Audit Title**	**Start Date**		**Lead**	**End Date**
Other National Audit & Service Evaluation	Parkinson's UK National Audit	2 yearly (Completed Nov 2022)	Specialist Nursing – Parkinson's Disease	Parkinson's Disease ANP	Quarter 4 2024/25
Local Audits for Service Improvement	Pressure Damage Audit	Quarter 2 2024	Specialist Nursing – Tissue Viability Nurse	Senior Nurses	Quarter 4 2024/25
Service Evaluation	Clinic PREM Data	Monthly	Specialist Nursing - Continence	Continence Service Manager	Quarter 4 2024/25
Service Evaluation	Prescribing Data	Quarter 1	Specialist Nursing - Continence	Continence Service Manager	Quarter 4 2024/25

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04/07/2024 12:50:25

Service Evaluation	Transition Clinic PREM Data	Biannual (New) Quarter 2	Specialist Nursing - Continence	Continence Service Manager	Quarter 4 2024/25
Service Evaluation	Pad PREM	Biennial 2024	Specialist Nursing - Continence	Continence Service Manager	Quarter 4 2024/25
Service Evaluation	COBWEB PREM	Biennial 2024	Specialist Nursing - Continence	Continence Service Manager	Quarter 4 2024/25
Service Evaluation	CIVICA/PREMS clinic data	Monthly	Specialist Nursing – Cardiology	Cardiology Team Lead	Quarter 4 2024/25
Other National Audit & Service Evaluation	National Audit of Cardiac rehab/PROMS	Annually	Specialist Nursing – Cardiology	Cardiology Team Lead	Quarter 4 2024/25
Service Evaluation	CROMS data	Monthly	Specialist Nursing – Cardiology	Cardiology Team Lead	Quarter 4 2024/25
Local Audits for Service Improvement	Quality Assurance Audits for ECHO scans at neighbouring DGH.	Monthly	Specialist Nursing – Cardiology	Cardiology Team Lead	Quarter 4 2024/25

Surgery and Endoscopy					
Driver	**Audit Title**	**Start Date**	**Service**	**Lead**	**End Date**
Local Audits for Service Improvement	NEWS Audit	Quarter 1 2024	Theatre/Endoscopy	Theatre/Endoscopy Lead	Quarter 3 2024/25
Service Evaluation	Surgical Performance/DNA/Cancellation data	Monthly	Theatre	Theatre Lead	Quarter 4 2024/25
Service Evaluation	Monthly Surgical Utilisation data	Monthly	Theatre	Theatre Lead	Quarter 4 2024/25
Service Evaluation	Surgical Site Infection data	Monthly	Theatre	Theatre Lead	Quarter 4 2024/25
Service Evaluation	Surgical incidents	Monthly	Theatre	Theatre Lead	Quarter 4 2024/25
Service Evaluation	Hand hygiene Audits	Monthly	Theatre	Theatre staff	Quarter 4 2024/25
Service Evaluation	Bi weekly C4C audit	Bi weekly	Theatre	Facilities	Quarter 4 2024/25
Service Evaluation	Legal and ethical audit	Quarter 2 2024	Theatre	Theatre Lead	Quarter 2 2024/25

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04/07/2024 12:50:25

Service Evaluation	Data protection and GDPR	Quarter 2 2024	Theatre	Theatre Lead	Quarter 2 2024/25
Service Evaluation	Management/Human Resources	Quarter 2 2024	Theatre	Theatre Lead	Quarter 2 2024/25
Service Evaluation	Education	Quarter 2 2024	Theatre	Theatre Lead	Quarter 2 2024/25
Service Evaluation	Five Steps to Safer Surgery	Quarter 2 2024	Theatre	Theatre Lead	Quarter 2 2024/25
Service Evaluation	Managing Perioperative Normothermia	Quarter 2 2024	Theatre	Theatre Lead	Quarter 2 2024/25
Service Evaluation	Risk Management (Organisational and Environmental)	Quarter 2 2024	Theatre	Theatre Lead	Quarter 2 2024/25
Service Evaluation	Decontamination	Quarter 2 2024	Theatre	Theatre Lead	Quarter 2 2024/25
Service Evaluation	Specimen Management	Quarter 2 2024	Theatre	Theatre Lead	Quarter 2 2024/25
Service Evaluation	Tourniquets	Quarter 2 2024	Theatre	Theatre Lead	Quarter 2 2025
Service Evaluation	Use and Handling of Surgical Instruments	Quarter 2 2024	Theatre	Theatre Lead	Quarter 2 2024/25
Service Evaluation	Preoperative care for Patients with Dementia	Quarter 3 2024	Theatre	Theatre Lead	Quarter 3 2024/25
Service Evaluation	Anaesthesia	Quarter 3 2024	Theatre	Theatre Lead	Quarter 3 2024/25
Service Evaluation	Surgical record keeping audit & consent	Quarter 3 2024	Theatre	Theatre Lead	Quarter 3 2024/25
Service Evaluation	Post anaesthetic Care	Quarter 3 2024	Theatre	Theatre Lead	Quarter 3 2024/25
Service Evaluation	Surgical Patient Satisfaction audit	Quarter 3 2024	Theatre	Theatre Lead	Quarter 3 2024/25
Service Evaluation	Electrosurgery	Quarter 3 2024	Theatre	Theatre Lead	Quarter 3 2024/25
Service Evaluation	Fluid Management	Quarter 3 2024	Theatre	Theatre Lead	Quarter 3 2024/25
Service Evaluation	Foreign body aspiration during intubation, advanced airway management or ventilation	Quarter 3 2024	Theatre	Theatre Lead	Quarter 3 2024/25

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04/07/2024 12:50:25

Service Evaluation	Surgical patient story	Quarter 3 2024	Theatre	Theatre Lead	Quarter 3 2024/25
Service Evaluation	Pre assessment and Specific Day Case Requirements	Quarter 3 2024	Theatre	Theatre Lead	Quarter 4 2024/25
Service Evaluation	Audit of prosthesis verification data	Quarter 3 2024	Theatre	Theatre Lead	Quarter 4 2024/25
Service Evaluation	Intraoperative Care	Yearly Quarter 1 2024	Theatre	Theatre Lead	Quarter 4 2024/25
Local Audits for Service Improvement	Staff Satisfaction	Yearly Quarter 1 2024	Theatre	Theatre Lead	Quarter 4 2024/25
Service Evaluation	Accountable Items, Swab, Instrument and Sharps Count	Yearly Quarter 1 2024	Theatre	Theatre Lead	Quarter 4 2024/25
Service Evaluation	Individual Endoscopist KPI's	TBC	Endoscopy	Clinical Lead Endoscopy	TBC
Service Evaluation	Gastric ulcers rescoped within 12 weeks	Quarterly	Endoscopy	J Harrison Endoscopy coordinator & S Williams Data/Audit Support	Quarter 4 2024/25
Service Evaluation	Post colonoscopy colorectal cancer rate Links established with Cwm Taf Morgannwg University Health Board MDT. If we are made aware – root cause analysis carried out	TBC	Endoscopy	Clinical Lead Endoscopy	TBC
Service Evaluation	Patient Satisfaction survey	Monthly	Endoscopy	Jane Harrison Endoscopy coordinator & S Williams Data/Audit Support	Quarter 4 2024/25
Service Evaluation	Staff survey	Yearly Quarter 1 2024	Endoscopy	Jane Harrison Endoscopy coordinator & S Williams Data/Audit Support	Quarter 4 2024/25
Service Evaluation	Endoscopist satisfaction survey	Yearly	Endoscopy	Clinical Lead Endoscopy	Quarter 4 2024/25

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04/07/2024 12:50:25

		Quarter 1 2024			
Service Evaluation	Endoscopy Performance e.g DNA cancellations no of procedures late start early finishes	Monthly	Endoscopy	S Williams Data/Audit Support	Quarter 4 2024/25
Other National Audit Programme	Bowel Screening Wales User Experience Survey results	Yearly Quarter 1 2024	Endoscopy	Clinical Lead Endoscopy	Quarter 4 2024/25
Local Audits for Service Improvement	Record Keeping	Yearly Quarter 4 2024	Endoscopy	Clinical Lead Endoscopy	Quarter 4 2024/25
Service Evaluation	Annual planning & productivity report	Yearly Quarter 1 2024	Endoscopy	Clinical Lead Endoscopy	Quarter 4 2024/25
Service Evaluation	Scope traceability	Currently underway	Endoscopy	Jane Harrison & Tracie Watling	

Therapies and Health Science					
Driver	**Audit Title**	**Start Date**	**Service**	**Lead**	**End Date**
Audits performed for accreditation schemes	Compliance with Standard operating procedures	Quarter 1	Radiography	Head of Radiography	Quarter 3
Audits performed for accreditation schemes	Pregnancy Status	Quarter 1	Radiography	Head of Radiography	Quarter 3
Audits performed for accreditation schemes	Correct use of radiographic markers	Quarter 1	Radiography	Head of Radiography	Quarter 3
Audits performed for accreditation schemes	Non Medical Referrals (NMR) Audit of NMR compliance	Quarter 1	Radiography	Head of Radiography	Quarter 3
Audits performed for accreditation schemes	Reject analysis	Quarter 1	Radiography	Head of Radiography	Quarter 3
Audits performed for accreditation schemes	Radiographer commenting audit	Quarter 1	Radiography	Head of Radiography	Quarter 3
Audits performed for accreditation schemes	QA plain film and NOUS / Midwife Sonography	Quarter 1	Radiography	Head of Radiography	Quarter 3

Patterson, Liz
04/07/2024 12:50:25

Local Audits for service improvement	QA reporting Audit	Quarter 1	Radiography	Head of Radiography	Quarter 3
Audits performed for accreditation schemes	Monthly Clinispet/Clinel Wipes Audit	Quarter 1	Radiography	Head of Radiography	Quarter 3
Audits performed for accreditation schemes	Sonography Service Audit	Quarter 1	Radiography	Clinical Governance Lead for Sonography	Quarter 3
Audits performed for accreditation schemes	Reporting Radiography Service Audit	Quarter 1	Radiography	Head of Radiography	Quarter 3
Audits performed for accreditation schemes	MIU NMR Audit for appropriate referrals	Quarter 4	Radiography	Head of Radiography	Quarter 4
Audits performed for accreditation schemes	Red Dot Audit	Quarter 3	Radiography	Head of Radiography	Quarter 4
Local Audits for service improvement	Caseload Management	Quarter 1	All AHP and HS	All HOS	Quarter 3
Local Audits for service improvement	Clinical Records audit focusing on consent, goal planning	Quarter 1	Occupational Therapy	Head of OT	Quarter 4
Local Audits for service improvement	Clinical Records audit focusing on consent, goal planning	Quarter 1	SALT	Head of SALT	Quarter 4
Service Evaluation	Quarterly Wax Management	Quarter 1	Audiology	Head of Audiology	Quarter 4
Local Audits for Service Improvement	audiology Inappropriate referrals	Quarter 2	Audiology	Head of Audiology	Quarter 3
Service Evaluation	waiting times/compliance with target	Quarter 2	Audiology	Head of Audiology	Quarter 3
Service Evaluation	Wax Management Audit	Quarter 1	Audiology	Head of Audiology	Quarter 4
Service Evaluation	Inpatient Nutrition Frailty	Quarter 1	Dietetics	Head of Dietetics	Quarter 3
Welsh Government National Audit Programme	Quality Standards Tinnitus Service	Quarter 3	Audiology	Head of Audiology	Quarter 4
Other National Audits	National Diabetes Foot Care Audit	TBC National	Podiatry	Head of Podiatry	TBC National
Local Audits for Service Improvement	Taxonomy compliance audit	Quarter 3	Podiatry	Head of Podiatry	Quarter 4
Local Audits for Service Improvement	Patient Notes	TBC	Podiatry	Head of Podiatry	TBC
Local Audits for Service Improvement	Nail Surgery Consent and Dressing Audit	Quarter 3	Podiatry	Head of Podiatry	Quarter 4
Service Evaluation	Shockwave Podiatry	Quarter 2	Podiatry	Head of Podiatry	Quarter 3

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04/07/2024 14:50:25

Local Audits for Service Improvement	Implementation of Falls Therapy Practitioner	Quarter 3	Community Therapies	Senior Therapist	Quarter 4
Local Audits for Service Improvement	Implementation of MFA - Falls	Quarter 3	Community Therapies	Senior Therapist	Quarter 4
Service Evaluation	FCP Evaluation - North	Quarter 2	Physiotherapy	Consultant Physio	Quarter 3
Service Evaluation	GTPS Shockwave	Quarter 1	Physiotherapy	Head of Physiotherapy	Quarter 3
Local Audits for Service Improvement	Therapy Outcome Measures Audit	Quarter 1	Speech and Language therapy	Head of Speech and Language therapy	Quarter 4
Other National Audits	National Audit Programme Lymphodema	Quarter 1	Lymphoedema	Team Lead for Lymphoedema services	Quarter 4
Other National Audits	SNAPP Audit	TBC Nationally	Therapies	Head of Service	TBC Nationally
Local Audits following change to policy or procedure	Adherence to clinical supervision policy	Quarter 4	Therapies	Head of Service	Quarter 4

Primary Care Group					
GP Services					
Driver	**Audit Title**	**Start Date**	**Service**	**Lead**	**End Date**
	TBC	TBC	GP Surgery	GP Surgery Staff	TBC
	TBC	TBC	GP Surgery	GP Surgery Staff	TBC
	TBC	TBC	GP Surgery	GP Surgery Staff	TBC
Note: The subjects of these audits have been traditionally agreed later in the year.					
Community Dentistry					

Patterson Liz
04/07/2024 12:50:25

Driver	Audit Title	Start Date	Service	Lead	End Date
Local Audits for Service Improvement	Clinical Record Keeping Audit	TBC	Community Dentistry	TBC	TBC
Other National Audit	WHTM01-05 Equipment decontamination audit	TBC	Community Dentistry	Rachel Anwyl	TBC
Local Audits for Service Improvement	Written Consent to treatment audit	TBC	Community Dentistry	TBC	TBC
Local Audits for Service Improvement	Compliance with Acorn and Fluoride application for GDS patients	TBC	Community Dentistry	Heidi Thomas	TBC
Local Audits for Service Improvement	Acorn and contract reform compliance (GDS)	TBC	Community Dentistry	Eva Gough	Sept 2024
Local Audits for Service Improvement	Antimicrobial Stewardship	February 2024	Community Dentistry	Warren Tolley	Sept 2024

Medical Directorate					
Medicines Management					
Driver	**Audit Title**	**Start Date**	**Service**	**Lead**	**End Date**
Identified Risk – Powys has the highest per capita 4C antibiotic prescribing in Wales	4C antimicrobial prescribing in primary care	Quarter 2 2024/25	Medicines Management	Medicines Management Staff	Quarter 3 2024/25
Identified Risk	Allergy status reporting in PTHB community hospitals	Quarter 1 2024/25	Medicines Management	Medicines Management Team	Quarter 3 2024/25
Identified Risk	The completion of Venous thromboembolism (VTE) risk assessments	Quarter 1 2024/25	Medicines Management	Medicines Management Team	Quarter 3 2024/25
Identified Risk	Valproate prescribing Audit of compliance with NatPSA/2023/013/MHRA	Quarter 2 2024/25	Medicines Management	Medicines Management Team	Quarter 3 2024/25

Patterson,Liz
04/07/2024 12:50:25

Nursing Directorate (Corporate Functions)					
Safeguarding					
Driver	**Audit Title**	**Start Date**	**Service**	**Lead**	**End Date**
Other National Audit Programme	Safeguarding maturity matrix self-assessment audit	March 24	Safeguarding	Asst. Director of Safeguarding and Public Protection	Sept 24
Local Audits for Service Improvement	Quality of child protection case conference reports audit	Sept 24	Safeguarding	Asst. Director of Safeguarding and Public Protection	Dec 24

Mental Health and Learning Disabilities					
Mental Health					
Driver	**Audit Title**	**Start Date**	**Service**	**Lead**	**End Date**
Identified Risk – patients may suffer harm if these assessments are not correctly completed	Audit of Environmental Ligature risk assessments	Quarter 1 2024/25	Mental Health Service	Mental Health Service Staff	Quarter 4 2024/25
Identified Risk – patients may suffer	Audit of WARRN risk assessments	Quarter 1 2024/25	Mental Health Service	Mental Health Service Staff	Quarter 4 2024/25

Patterson, Ian
04/07/2024 12:08:25

harm if these assessments are not correctly completed					
Identified Risk – patients may suffer harm if these assessments are not correctly completed	Audit of Security Risk Assessment	Quarter 2 2024/25	Mental Health and Learning Disabilities Service	MH&LD staff	Quarter 4 2024/25
Local Audits for Service Improvement	Audit of Care and treatment plans	Quarter 1 2024/25	Mental Health Service	Mental Health Service Staff	Quarter 4 2024/25
Welsh Government National Audit Programme	NCISH Suicide audit	Quarter 1 2024/25	Mental Health Service	Mental Health Service Staff	Quarter 4 2024/25
Welsh Government National Audit Programme	National review of schizophrenia audit	Quarter 1 2024/25	Mental Health Service	Mental Health Service Staff	Quarter 4 2024/25
Local Audits for Service Improvement	In patient Physical health monitoring audits	Quarter 1 2024/25	Mental Health Service	Mental Health Service Staff	Quarter 4 2024/25
Local Audits for Service Improvement	RCP/NICE quality standards for inpatient care	Quarter 1 2024/25	Mental Health Service	Mental Health Service Staff	Quarter 4 2024/25
Local Audits for Service Improvement	Medicine management audit	Quarter 1 2024/25	Mental Health Service	Mental Health Service Staff	Quarter 4 2024/25
Local Audits for Service Improvement	Hand Hygiene Audit	Undertaken quarterly	In-patient service	Ward Managers	Reported quarterly
Local Audits for Service Improvement	Record Keeping Audit	Quarter 1 2024/25	Mental Health Service	Team Leads	Quarter 4 2024/25
Local Audits for Service Improvement	Did Not Attend Appointment Audit	Quarter 1 2024/25	Mental Health Service	Performance Manager	Quarter 4 2024/25
Local Audits for Service Improvement	Falls Risk Assessment Audit	Undertaken quarterly	In-patient service	Ward Managers	Reported quarterly
Local Audits for Service Improvement	Welsh Language Active Offer Audit	Quarter 1 2024/25	Mental Health Service with Workforce Colleagues		Quarter 4 2024/25
Local Audits for Service Improvement	(Child) Was Not Brought to Appointment Audit	Undertaken quarterly	CAMHS service	CAMHS staff	Reported quarterly
Welsh Government National Audit Programme	Early Intervention in Psychosis Audit	TBC Nationally	CAMHS service	CAMHS staff	TBC Nationally

Pattern 04/07/2024 22:06:25

Local Audits for Service Improvement	Outcome Measures Audit	Quarter 1 2024/25	CAMHS service	CAMHS staff	Quarter 4 2024/25
Local Audits for Service Improvement	LPMHSS Audit	Quarter 1 2024/25	Local Primary Mental Health Support Service (LPMHSS)	Service Manager	Quarter 4 2024/25
Local Audits for Service Improvement	Policy Audit	Quarter 1 2024/25	Mental Health and Learning Disabilities Service	MH&LD staff	Quarter 4 2024/25
Local Audits for Service Improvement	Community Medical Caseload Audit	Quarter 1 2024/25	Mental Health Service	Mental Health Service Staff	Quarter 4 2024/25
Local Audits for Service Improvement	Section 177 Audit	Quarter 1 2024/25	Mental Health Service	Mental Health Service Staff	Quarter 4 2024/25
Local Audits for Service Improvement	Mental Health Act Compliance Audit	Quarter 1 2024/25	Mental Health Service	Mental Health Service Staff	Quarter 4 2024/25
Local Audits for Service Improvement	Adult CMHT MDT Audit	Quarter 1 2024/25	Mental Health Service	Mental Health Service Staff	Quarter 4 2024/25

Women and Children's Service					
Midwifery					
Driver	**Audit Title**	**Start Date**	**Service**	**Lead**	**End Date**
Local Audits for Service Improvement	Antenatal Contacts – HCWP (Health Visiting)	Mar 2024	Health Visiting	Assistant Head of Public Health Nursing	Quarter 1
Identified Risk	Was Not Brought - School Nursing.	Jan 2024	Health Visiting	Assistant Head of Public Health Nursing	TBC

Patterson,Liz
04/07/2024 12:50:25

Local Audits for Service Improvement	DTP/MenACWY Uptake	Feb 2024	Health Visiting	Assistant Head of Public Health Nursing	Quarter 1
Local Audits for Service Improvement	ChatHealth	Mar 2024 Q4	Health Visiting	Assistant Head of Public Health Nursing	Quarter 1
Local Audits for Service Improvement	Health Visiting & School Nursing CIVICA Audit	Mar 2023 Q3	Health Visiting	Assistant Head of Public Health Nursing	Quarter 1
Local Audits for Service Improvement	Health Visiting CNN Audit	Mar 2023 Q3	Health Visiting	Assistant Head of Public Health Nursing	Quarter 1
Local Audits for Service Improvement	Routine Enquiry (Health Visiting)	April 2024	Health Visiting	Assistant Head of Public Health Nursing	Quarter 1
Local Audits for Service Improvement	HPV Uptake	May 2024	Health Visiting	Assistant Head of Public Health Nursing	Quarter 2
Local Audit for service improvement	Health Visiting CNN Audit	April 2024 Q4	Health Visiting	Assistant Head of Public Health Nursing	Quarter 2
Local Audits for Service Improvement	Health Visiting and School Nursing CIVICA Audit	June 2024 Q4	Health Visiting	Assistant Head of Public Health Nursing	Quarter 2
Local Audits for Service Improvement	ChatHealth	June 2024 Q4	Health Visiting	Assistant Head of Public Health Nursing	Quarter 2
Local Audits for Service Improvement	Routine Enquiry (Health Visiting)	July 2024	Health Visiting	Assistant Head of Public Health Nursing	Quarter 2
Local Audits for Service Improvement	Health Visiting & School Nursing CIVICA Audit	July 2024	Health Visiting	Assistant Head of Public Health Nursing	Quarter 2
Local Audit for service improvement	Health Visiting CNN Audit	July 2024	Health Visiting	Assistant Head of Public Health Nursing	Quarter 2
Local Audits for Service Improvement	Flu Uptake	Oct 2024	Health Visiting	Assistant Head of Public Health Nursing	Quarter 3

Patterson, Jill
04/07/2024 10:50:25

Local Audits for Service Improvement	Routine Enquiry (Health Visiting)	Oct 2024	Health Visiting	Assistant Head of Public Health Nursing	Quarter 4
Local Audits for Service Improvement	Health Visiting & School Nursing CIVICA Audit	July 2024	Health Visiting	Assistant Head of Public Health Nursing	Quarter 3
Local Audits for Service Improvement	Record Keeping – Health Visiting and School Nursing	Nov 2024	Health Visiting	Assistant Head of Public Health Nursing	Quarter 4
Local Audit for Service Improvement	Recording Keeping – Sexual Health Services	April 2023	Sexual Health	Sexual Health Clinical Lead	Quarter 1
Local Audit for Service Improvement	Routine Enquiry – (Sexual Health)	April 2024	Sexual Health	Sexual Health Clinical Lead	Quarter 3
Local Audit for Service Improvement	All Wales Handheld Maternity Records	April 2024	Maternity	Clinical Supervisor of Midwives	Quarter 2
Local Audit for Service Improvement	Intrapartum Transfers from Powys to DGH	April 2024	Maternity	Research Midwife Consultant Midwife	Quarter 2
Local Audit for Service Improvement	Clinical Information Sharing Caseload	April 2024	Maternity	Consultant Midwife	Quarter 2
Local Audit for Service Improvement	Record keeping – WCCIS Clinical Assessment form	April 2024	Maternity	Endometriosis Clinical Nurse Specialist	Quarter 3
Local Audit for Service Improvement	ADHD medication monitoring audited against NICE guidelines/new SOP	Quarter 3-4	Community Paediatrician	Paediatrics	Quarter 4
Local Audit for Service Improvement	Monitoring for Children and YP with Down Syndrome	Quarter 2	Community Paediatrician	Paediatrics	Quarter 3
Local Audit for Service Improvement	Children and YP with Cerebral Palsy – monitoring including hips (CPIPs), timely diagnosis. And review	Quarter 4	Community Paediatrician and Physio CPIP lead	Paediatrics	Quarter 4

Patterson,Liz
04/07/2024 12:50:25

Audit Driver Key:

	Driver
	Welsh Government National Audit Programme
	Other National Audits
	Audits performed for accreditation schemes
	Local Audits for service improvement
	Local Audits following change to policy or procedure
	Local Audits in response to a Serious Incident/Identified Risk
	Service Evaluation
	Other

Progress Key:

	Progress
	Complete
	On Track
	Indicates audit Rolled Forward from 2021/22 Programme
	Not undertaken due to lack of capacity
	Cancelled as being no longer required

Patterson,Liz
04/07/2024 12:50:25

Subject:	Audit Recommendations Tracking (Internal and External Audit)
Approved and Presented by:	Director of Corporate Governance
Prepared by:	Senior Administrator
Purpose:	The purpose of this paper is to provide the Audit, Risk and Assurance Committee with an overview of the position relating to the implementation of Audit Recommendations, arising from reviews undertaken by Internal Audit, External Audit (Audit Wales) and Local Counter Fraud Services as of 30 May 2024.
Recommendations:	The Audit & Risk Assurance Committee is asked to: • **CONSIDER** the current position of outstanding Audit Recommendations and take **ASSURANCE** that the organisation has an appropriate system for tracking and responding to audit recommendations.

Executive Summary:	The responsibility for the collation, monitoring and reporting of internal and external (Audit Wales) audit recommendations is the responsibility of the Corporate Governance Team. Information is managed throughout the year and reported to the Executive and Audit & Risk Assurance Committees on a regular basis.
	
	The last report was received by the Audit & Risk Assurance Committee on the 14 May 2024.
	
	The report provides the following information:
	
	• Internal Audit Recommendations that:
	  • remain OUTSTANDING
	  • are COMPLETED since the previous report
	  • Are NOT YET DUE for implementation
	
	• External Audit Recommendations that:
	  • remain OUTSTANDING
	  • are COMPLETED since the previous report
	  • Are NOT YET DUE for implementation
	
	The report also confirms there are no outstanding recommendations from Local Counter Fraud Services Pro-Active Exercises.

Patterson,Liz
04/07/2024 12:50:25

SUMMARY POSITION – Internal Audit

Internal Audit – Completed since last report

Internal Audit Priority	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	Total
High				1			1
Medium	1		1	4	2	3	10
Low				5	2	5	9
Total	1	0	1	10	4	8	24

Internal Audit – Not yet due for implementation

Internal Audit Priority	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	Total
High		1			9	1	11
Medium				1	10	14	25
Low					6		6
Total	0	1	0	0	25	15	42

Patterson,Liz
01/07/2024 12:50:25

Summary since the last report in May 2024:

- 24 actions have been completed since the last report
- 42 actions are not yet due for implementation of which 11 are high (26%)

SUMMARY POSITION – Internal Audit

Internal Audit – Remain Outstanding							
Internal Audit Priority	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	Total
High	1			1			2
Medium	3	1	2	3	2		11
Low			2		1		3
Total	4	1	4	4	3	0	16
Status	All overdue	1 overdue	All overdue	2 overdue	All overdue	N/A	

Summary

- 16 actions remain outstanding or are overdue of which:
  - 2 (13%) are high priority (decreased from 19%)
    - Care Home Governance – overdue, partially completed
    - Cyber Security – action not yet due
  - 10 (63%) are overdue
    - 10 are partially completed
    - 1 has no progress (Ref - 212207 2021/22 Dementia Services) – due to lack of funding
  - 3 are from the last financial year
  - 4 (25%) relate to Limited to No Assurance Reports
  - 12 (75%) relate to substantial or reasonable assurance reports

Actions being Taken:

- Lead Executives continue to give priority to the overdue recommendations and provide further updates – this will take into account recent changes in executive portfolios
- Further updates will be provided to the Committee in the next report in October.

Patterson,Liz
04/07/2024 12:50:25

SUMMARY POSITION – External Audit

External Audit – Completed since last report

Year	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Total	All complete	All complete	All complete	1	2	3

External Audit – Not yet due for implementation

Year	2020/21	2021/22	2022/23	2023/24	2024/25	Total
Total	All complete	All complete	All complete	1	5	6

External Audit – Remain Outstanding/Overdue

Year	2020/21	2021/22	2022/23	2023/24	2024/25	Total
	All complete	All complete	All complete	1	0	1
Total						1

Patterson,Liz
04/07/2024 12:50:25

Summary since the last report in May 2024:

- 3 actions have been completed
- 1 action remains outstanding or is overdue
  - Structured assessment – framework for Board walkarounds – date revised to Sept 2024
- 1 action is not yet due for implementation from the last financial year (2023/24)
- 5 actions are not yet due for implementation – all from the current financial year (2024/25)

Appendices:

The following appendices are provided with more details:

- 3.9a – Internal audit - recommendations completed since last report
- 3.9b – Internal audit - recommendations not yet due
- 3.9c – Internal audit - recommendations outstanding
- 3.9d – External audit – recommendations completed since last report
- 3.9e – External audit – recommendations not yet due
- 3.9f – External audit – recommendations that remain Outstanding

Patterson,Liz
04/07/2024 12:50:25

PTHB Ref. No.	Report Title	Assurance Rating	Director	Responsible Officer	Ref / Priority	Recommendation	Management Response	Agreed Deadline	Revised Deadline	Due	COVID-19 Priority Level	Status	If closed and not complete, please provide	Progress being made to implement recommendation: Progress of work underway	Barriers to implementation including any interdependencies	How is the risk identified being mitigated pending implementation?	When will implementation be achieved?	If action is complete, can evidence be provided	No. of months past agreed deadline	No. of months past revised deadline	Reporting Date	Date Added to Tracker
192026	Risk Management and Board Assurance	Limited	Director of Corporate Governance/Board Secretary	Board Secretary / Head of Risk & Assurance	R5	a. The Board should explore ways to strengthen the Board Assurance Framework as a live and robust assurance tool for its corporate objectives by: • relevant Committees and groups regularly review controls and assurances to assess their effectiveness and identify any gaps; and, • the relevant committees have regular oversight of the strategic objectives and risks assigned. b. Consider enhancement of the Board Assurance Framework review process by implementing and presenting a detailed BAF report at Board meetings. c. Establish the concept of Local assurance frameworks into the risk management hierarchy and then introduce them as a process documentation and discussion at directorate level.	Agreed	Mar-21	Mar-23	Complete	2	Complete		High level work has been initiated to outline the framework and principles. Feb 2022 update - some high level work commenced with this action in 2022 but due to a variety of factors the work has not been completed. The new Director of Corporate Governance / Board Secretary took up post in January 2023 and will ensure the development of the BAF is a priority for the 2023/24 year. Revised date requested to 31 January 2024. April 2023 - action is on track for March 2024, reports will be provided as the year progresses. Feb 2024 - action is on track for end March 2024. Update due to Audit Committee March 2024. April 2024 - item scheduled to Board for May 2024, action will be closed at the next update. June 2024 - BAF approved at the 22 May Board meeting	Lack of organisational capacity and within the corporate governance team	Agendas for all meetings continue to be scrutinised in order to ensure that the Board is receiving appropriate assurance.	Jan-24		12	10	Feb-24	Sep-20
212203	Medical Equipment and Devices	Reasonable	Executive Director of Allied Health Professions, Health Sciences and Digital	Medical Device & POCT Manager	R6	The Health Board should introduce suitable monitoring arrangements for all contracts associated with the provision and maintenance of medical devices and equipment. This should include the development of key performance indicators (kpi's) and targets for each contract. These could for example include: • Actual expenditure against expected expenditure / annual contract value • The number / percentage of medical devices and equipment serviced each month / quarter (PPM Contracts) • Quality - the number of staff and patient complaints received, number resolved / unresolved, time taken to resolve • Call out response times (for responsive, unplanned maintenance) Performance should preferably be monitored on a regular basis and reported to the Medical Devices Group.	Management will ensure contract meetings are resurrected and KPI's developed and monitored as per contractual arrangements, although capacity does limit this area. The renewal of the main maintenance contract (due 1st April 2022) provides an opportunity to significantly strengthen this area. Standing agenda item will be added to the Medical Devices Group to review contract monitoring and KPI's.	Apr-22		Complete		Complete		Contract monitoring meetings continue with some providers. Temporary additional resource has provided an opportunity to strengthen processes in this area and identify cost savings. Additional resource has also enabled contract monitoring meetings to be reinstated. However, this won't be feasible in the long term without permanent support in this area. November 2023: Significant work has been undertaken in relation to management of key contracts. This was enabled through temporary additional support to the team. It is anticipated this work will continue in order to continue to strengthen the governance around contract monitoring and management. January 2024: Collaborative working with NWSSP Procurement and main contract provider working towards a resolution to elements of contract that are being challenged. Attempts to focus on other contracts but remains a challenge due to capacity. March 2024: Next steps agreed with Procurement and Finance colleagues to ensure collaborative approach to managing the main contract provider and challenges faced. Attempts to focus on other contracts made but continues to be a challenge due to capacity limitations. Team will look at	Resource prevents progress in this area.	Contract monitoring meetings held for some providers.	Without any additional support it is difficult to understand how the health board will be in a position to strengthen contract monitoring processes and therefore obtain assurance on compliance. Tartgt Dare is June 2024		23	1491	Apr-24	
222307	Looked After Children Health Assessments	Substantial	Executive Director of Nursing, Quality, Women and Family Health	Executive Director of Nursing, Quality, Women and Family Health	R1	Management should ensure that Data entry checks are undertaken to ensure that information held within the LAC Spreadsheet is correct and up to date.	Weekly spot checks by Business support manager of the LAC spread sheet in place. Immediate action in progress and already commenced. The LAC Team had identified the LAC Spreadsheet needed to be updated due to the amount of information it was holding and the time involved in updating the data. The process of redesigning a new system that will improve data collection, imit human error and enable a more efficient use of time has already commenced and will be ready for testing January 2023.	Jan-23		Complete		Complete		spot check of current data speadsheet being undertaken weekly. New data collection/storing system built and ready for testing. July 2024 New data app fully functioning		weekly spot checks	new data system will be in place March 2023		14	1491	Apr-24	Jan-23
222310	Machynlleth Hospital Reconfiguration Project	Reasonable	Associate Director of Capital, Estates and Property	Project Director	R2	a) All project variations should be approved in line with the Standing Orders. b)W here the THB wishes to vary the delegated financial limits contained within the Standing Orders, a project-specific scheme of delegation should be defined and formally approved at an appropriate level for application at future projects. c) Noting timeliness of contract execution is a recurring audit recommendation at the THB, management should develop an acceptable procedure to facilitate the signing of agreements / contract documentation in a complete and timely manner. 2.2) Project Board minutes should clearly record when a decision is made/approval granted.	a) Agreed. b) Project-specific scheme of delegation will be considered / implemented, dependent on value of project, to administer variations whilst still maintaining the governance criteria for overall cost control for future major projects. c) Strengthening of process to ensure timeliness of signing of agreements / contract documentation will include investigation of electronic signatures and possible delegation of authority for signing of construction related contracts. 2.2) Project Board minutes will clearly record decisions made and approvals granted.	Jan-23		Complete		Complete		a) Complete b) This will be implimented on future major schemes discussions are taking place regarding governance arrangements c) To be implimented on future schemes electronic signatures being implimented - to be discussed with Board Secretary d) Complete					15	1491	Apr-24	Jan-23
222311	North Powys Wellbeing Programme	Reasonable	Associate Director of Capital, Estates and Property	Senior Responsible Officer	R6	The service mapping should be updated to ensure the programme has continuous relevance in providing a clearer picture to services to users, encouraging solidarity of stakeholders especially locals of North Powys accepting change and importantly supporting the required service transformation plan.	A full review of the service mapping has been carried out and updated and aligned to the 5 transformation areas of work.	Jan-23		Complete		Complete		Service mapping completed across all areas. Suggest close action as this will now be maintained as part of the next phase of the programme. I				Jun-23	15	1491	Apr-24	Jan-23
222311	North Powys Wellbeing Programme	Reasonable	Associate Director of Capital, Estates and Property	Senior Responsible Officer	R7	Management should ensure the membership agreement is sorted promptly for the smooth running of the governance framework and the programme as a whole. Management should also encourage key staff to attend their respective programme meetings drawing their attention to the quorate requirement stated in the ToR in the Governance framework.	Majority of work areas have now identified leads from respective organisations who attend Programme Delivery Team on a monthly basis with the exception of the social model for health transformation area.	Jan-23		Complete		Complete		Programme Execution Plan agreed with revised terms of reference. Workstream Leads agreed and all workstreams established with exception of workforce and finance. Within Service Re-design workstream Service Areas Executive Directors and Senior Operational Leads have also been agreed to progress transformation change plans and clear service and workforce plans for the campus development. Programme Board and Workstream Leads meetings taking place regularly. Suggest close action as this will now be BAU for the programme.				Jun-23	15	1491	Apr-24	Jan-23
222315	Therapies and Health Sciences Professional Governance Structure	Reasonable	Executive Director of Allied Health Professions, Health Sciences and Digital	Assistant Director of Therapies and Health Science	R3	Liaison should be undertaken with the Workforce and OD Directorate to explore the possibility of developing a process for recording the HCPC registration number at the point of enrolment on ESR and communicating this to the Professional Heads of Service. This would be the most efficient and effective way of ensuring all relevant staff are identified at the point of commencing with the Health Board.	Strengthening of the Workforce and OD Directorate process for recording the professional registration number at the point of enrolment on ESR and communicating this to the Professional Heads of Service.	Oct-23		Complete		Complete		Meeting held with WOD 28.03.2023 - recruitment process and ESR capability to be looked into further to support achievement of this recommendation. November 2023: WOD engagement with ESR team and NWSSP regarding potential to strengthen process through existing TRAC/ESR systems. Delayed meeting due to WOD/NWSSP capacity but re-engaged Nov 2023 and meeting planned. Deadline revised to reflect this. January 2024: ongoing. National discussion regarding ESR data consistency for T&HS professions which will support this. Outside of local control so will require further deadline revision. **June 2024:** Local Discussions exhausted, will require national change to address action. Process for recruitment into T&HS roles and professional input to Job Evaluation and Recruitement has been strengthened. **REQUEST TO CLOSE ACTION**					5	1491	Apr-24	Mar-23
222318	Therapies and Health Sciences Professional Governance Structure	Reasonable	Executive Director of Allied Health Professions, Health Sciences and Digital	Assistant Director of Therapies and Health Science	R2	The Health Board should implement a formal, overarching, and clearly defined professional and clinical governance framework covering all Therapy and Health Science professions regulated by the HCPC and other professional bodies.The structure should also include a forum that oversees, advises and coordinates appropriate application of professional accountability and use of professional title for Health Board Therapy and Health Science professionals which are currently in place within the four departments sampled.	Implementation of a formal, overarching, and clearly defined professional and clinical governance framework covering all Therapy and Health Science professions.	Oct-23		Complete		Complete		Draft framework document complete, circulated for comments to Professional Leads October 2023. To be finalised and approved at next Professional Leads meeting December 2023. Professional Leads forum established and meets bimonthly. **June 2024 - Action Completed**					5	1491	Apr-24	Mar-23
222328	Risk Management and Board Assurance Framework	Reasonable	Director of Corporate Governance/Board Secretary	Director of Corporate Governance/Board Secretary	R6	Corporate Governance Department should ensure that ongoing progress is maintained so as to enable completion and sign-off of the Board Assurance Framework by the Board in accordance with the prescribed Risk and Assurance Forward Plan 2023/24 timescale.	The BAF is in development, an initial working copy will be in place Autumn 2023 with a final copy approved for 1 March 2024.	Mar-24		Complete		Complete		Nov 2023 update - The BAF is in development and on track for the target deadline of 31 March 2024. Feb 2023 - on track for 31 March, update scheduled into ARAC for March 2024 meeting. April 2024 - item scheduled to Board for May 2024, action will be closed at the next update. June 2024 - BAF approved at the 22 May Board meeting.							Feb-24	
222337	Follow Up: Occupational Health Service	Reasonable	Executive Director of People and Culture	Sarah Powell	R2	Management should ensure that once enough data has been recorded the KPI's for accessing the Occupational Health Service are reported to the appropriate forums.	The KPIs relating to referral and appointments will be presented in ' dashboard' format and will be included in Workforce performance reports through to Workforce Steering Group/ Executive Committee and OH performance report dashboard into the Health and Safety Group.	Jul-23		Complete		Complete		Data relating to referral and appointments are now presented in ' dashboard' format performance reports into the Health and Safety Group. Data also used in WOD workforce performance reports . Awaiting the implementaion (end Nov) of the new OPASG" OH system to be able to produce detailed KPI reports. UPDATE FEB 24 - OPASG2 now live, awaiting transfer of all files, and new templates to be configured. Estimated ability to report out on KPI data by 1st April. **June 2024** - The new all Wales OH operating KPIS have been introduced across all Health Boards. The OPASG2 dashboard will provide data that shows compliance against the targets. These have started to be used in the OH reports for : Health and Safety group and the Workforce performance report . As the data in the OPASG2 system builds then we can track trends over the year.					9	#REF!	Apr-24	
222338	Follow Up: Occupational Health Service	Reasonable	Executive Director of People and Culture	Helen Hine/ Jo Samuel	R3	Management should ensure that once enough data has been recorded the KPI's for accessing the Occupational Health Service are reported to the appropriate forums.	The KPIs relating to OH pre employment checks will be presented in ' dashboard' format and will be included in Workforce performance reports through to Workforce Steering Group/ Executive Committee and OH performance report dashboard into the Health and Safety Group.	Jul-23		Complete		Complete		Data relating to PECS are now presented in ' dashboard' format performance reports into the Health and Safety Group. Data also used in WOD workforce performance reports . Awaiting the implementaion (end Nov) of the new OPASG" OH system to be able to produce detailed KPI reports. UPDATE FEB 24 - OPASG2 now live, awaiting transfer of all files, and new templates to be configured. Estimated ability to report out on KPI data by 1st April. **June 2024** - The new all Wales OH operating KPIS have been introduced across all Health Boards. The OPASG2 dashboard will provide data that shows compliance against the targets. These have started to be used in the OH reports for : Health and Safety group and the Workforce performance report . As the data in the OPASG2 system builds then we can track trends over the year.					9	#REF!	Apr-24	
222339	Follow Up: Occupational Health Service	Reasonable	Executive Director of People and Culture	Helen Hine/ Jo Samuel	R4	Management should ensure that once enough data has been recorded for the newly developed KPI's they are added to the Occupational Health reporting dashboard. The dashboard should then be submitted to the appropriate forums for consideration.	The KPIs for Occupational Health will be presented in ' dashboard' format and included in Workforce performance reports through to Workforce Steering Group/ Executive Committee along with reports into the Health and Safety Group.	Jul-23		Complete		Complete		Data relating to OH are now presented in ' dashboard' format performance reports into the Health and Safety Group. Data also used in WOD workforce performance reports . Awaiting the implementaion (end Nov) of the new OPASG" OH system to be able to produce detailed KPI reports. UPDATE FEB 24 - OPASG2 now live, awaiting transfer of all files, and new templates to be configured. Estimated ability to report out on KPI data by 1st April. **June 2024** - The new all Wales OH operating KPIS have been introduced across all Health Boards. The OPASG2 dashboard will provide data that shows compliance against the targets. These have started to be used in the OH reports for : Health and Safety group and the Workforce performance report . As the data in the OPASG2 system builds then we can track trends over the year.					9	#REF!	Apr-24	
222408	Clinical Audit	Reasonable	Medical Director	Medical Director	R2	The Health Board should ensure that sufficient resources are available for clinical audits so that the annual Clinical Audit Programme is fully delivered.	The agreed management plan will be shared with colleagues from the operational services to ensure that prioritisation of audits is understood.	Dec-23		Complete		Complete		Cascaded to clinical and opertaional execs. Evidencing may be difficult but would be evidenced by delivery of the clinical audit plan. Teams asked to reflect back if they do not think they have capacity for clinical audit. Marked as partially complete. Will mark as copmplete at next review if teams have not fed back concerns re capacity. 20/03/2024 Email was casaded to teams ascertain whether services felt they had sufficient resources within their own service to complete clinical audits. Of the responsed recieved the answer was, Dental Dept We have capacity to do mandatory or important safety audits but lack the internal capacity to do all the audits we would like to Medicines Mgmt We struggle to complete even those audits that we feel should be a priority. CSG Nursing We have capacity to do mandatory or important safety audits but lack the internal capacity to do all the audits we would like to,Its more complicated – we feel our position is A digital solution to Audits would enable data collection and analysis. Present systems require paper audits which are held locally and are time consuming to analyse effectively as well as disabling the ability to share themes and collaboration. Health Vistor/Scool Nursing We struggle to complete even those audits that we feel should be a priority.					4	1491	Apr-24	Nov-23

Patterson,Liz
04/07/2024 12:50:25

232418	Board and Committee Structure/Effectiveness	Substantial	Director of Corporate Governance/ Board Secretary	Corporate Governance Manager	R1	Management should ensure that the May 2024 Board meeting reviews and ratifies the Health Board Standing Orders, to include the revised and updated iterations of all Health Board Committee Terms of Reference documents. The updated documents should then be published on the Health Board's internet site.	The revised Standing orders and supporting terms of reference and other documents will be presented to the May 2024 Board meeting and then published to the website.	May-24		Complete		Complete		April 2024 update - the item has been added to the May 2024 Board agenda and work completed to support the item. Action will be closed at the next update. June 2024 - Revisions to Standing Orders approved at the 22 May Board meeting.									Mar-24
232420	Estates Condition	Limited	Chief Executive Officer	Associate Director of Estates and Property/Director of Corporate Governance/Head of Estates/Head of Technical Services/Capital Programme Manager	R1	Procedural guidance should be established that details the backlog review process.	A procedure will be produced to define the requirements of the backlog maintenance annual review.	Jun-24		Complete		Complete		Based on recommendations within the audit report, a procedures document has been developed. This outlines roles & responsibilities, reporting and analysis timelines and reporting structure.					#NUM!	1491	Apr-24	Mar-24
232420	Estates Condition	Limited	Chief Executive Officer	Associate Director of Estates and Property/Director of Corporate Governance/Head of Estates/Head of Technical Services/Capital Programme Manager	R2	Consideration should be given as to the frequency of the internal meetings to review backlog e.g., bi-annually or quarterly etc	Internal meetings will take place annually to review backlog maintenance.	Jun-24		Complete		Complete		Regular meetings for EFPMS and Backlog review have been established. Resulting bids for additional Backlog Maintenance funding have been submitted to WG and received approval in June for £3.2M					#NUM!	1491	Apr-24	Mar-24
242502	Infection, Prevention and Control	Reasonable	Executive Director of Nursing, Quality, Women and Family Health	Assistant Director Quality & Safety	R1	Greater attention to detail should be given to the papers presented to the Patient Experience, Quality and Safety Committee in the context of the IPC Improvement Plan.	Ensure a robust Quality Assurance process is in place within the Nursing Directorate prior to sharing reports with corporate team for publication	Apr-24		Complete		Complete									May-24	Jun-24
242502	Infection, Prevention and Control	Reasonable	Executive Director of Nursing, Quality, Women and Family Health	Consultant Nurse – Infection Prevention & Contro	R2	To ensure the 'Infection Prevention & Control, Decontamination & Antimicrobial Resistance Group' have a clear purpose the terms of reference and operating arrangements should be reviewed and approved.	The existing terms of reference will be revised to incorporate some of the actions identified within this audit and the organisations Infection Prevention and Control improvement plan. An updated terms of reference will be presented to the next quarterly group in May 2024 for ratification and approval.	May-24		Complete		Complete		Completed an updated terms of reference for the group was shared and ratified on the 21/05/2024							May-24	Jun-24
242502	Infection, Prevention and Control	Reasonable	Executive Director of Nursing, Quality, Women and Family Health	Consultant Nurse – Infection Prevention & Contro	R3	To strengthen the governance framework which supports infection prevention and control, the IPC Team's SOP on the 'Management and Escalation of C.difficile cases/clusters/outbreaks and cases identified within Primary Care' should be appended to the Policy, in keeping with other SOPs.	Infection Prevention & Control policies in the mane align with the Scottish National Infection Prevention & Control manual (NIPCM), which has been adopted for use by all organisations within Wales and adheres to best practice. The IP&C team will work with the corporate governance team to enhance independence and transparency. The SOP on the 'Management and Escalation of C.difficile cases/clusters/outbreaks' will be incorporated into the current policy	Apr-24		Complete		Complete		Completed - the SOP (which is applicable to the IPC team only) has been added to the policy and ratified at the IPC group on the 21/05/2024							May-24	Jun-24
242502	Infection, Prevention and Control	Reasonable	Executive Director of Nursing, Quality, Women and Family Health	Consultant Nurse – Infection Prevention & Contro	R4	Management should be reminded to ensure that all staff complete their Infection Prevention and Control training held in ESR.	The Infection Prevention and Control team will continue to work collaboratively with service leads to ensure the completion of mandatory level 1 & 2 training. Strengthened monitoring of compliance will occur during the quarterly Infection Prevention and Control group, with service leads expected to report on compliance and actions for improvement, if required. The reporting requirements will be strengthened in the groups updated terms of reference.	Apr-24		Complete		Complete		Real time reporting was presented at the quarterly IPC group, service group reporting also features IPC training compliance rates. This will continue to be monitored as the group meets and forms part of the 2024/25 IPC objectives							May-24	Jun-24
242502	Infection, Prevention and Control	Reasonable	Executive Director of Nursing, Quality, Women and Family Health	Consultant Nurse – Infection Prevention & Contro	R5	Consideration should be given to the timeliness of ESR IPC Training data which informs the IPC Quarterly report.	Traditionally reporting periods have covered the previous quarter, but moving forward, we'll strive to provide real-time data on training compliance to the group. This will include integrating the agreed management actions from recommendation 4 above	May-24		Complete		Complete		As above - real time reporting has been implemented into the IPC quarterly group.							May-24	Jun-24
242503	Agency Spend Reduction Group	Reasonable	Assistant Director CSG	Business Manager	R1	1.1 The Group ToR could be brought more in line with a formal project ToR. It should be dated, with a review date and have a defined reporting route, to the board and back through the organisational structure to the wards, especially as that is where results of the groups actions will be most keenly felt. 1.2 The groups meetings minutes should be kept to an accepted best practice standard, they are currently too brief to be considered a complete record of the meetings.	1.1 ToR to be updated to include date, review date and reporting route. 30th April 2024 Business Manager Agency Spend Reduction Group Final Internal Audit Report Appendix A NWSSP Audit and Assurance Services 9 1.2 Future meeting minutes to include more detail, in line with best practice standards, to ensure a complete record of the meetings is recorded.	Apr-24		Complete	N/A	Complete		1.1 ToR discussed at meeting in April by interim cover for Business Manager. Newly appointed Business Manager will review ToR and update accordingly to reflect reporting route, inclusion of date and review date in July. 1.2 Action completed – Minutes captured in more detail and inclusion of actions. Evidence able to be provided for more detailed minutes from May-24 onwards.				1.2 Completed and yes evidence can be provided.			May-24	Jun-24
242504	Decarbonisation	Reasonable	Executive Director of Finance, Capital and Support Services	Associate Director of Estates, Facilities and Support Services	R2	The THB should identify a new representative to attend the HSC Climate Emergency Programme Board.	The recommendation is noted. Attendance of the Health and Social Care Climate Emergency Programme Board (CEPB) is not mandated for Health Boards. PTHB has representation on other Welsh Government led groups such as the DAP Community of Experts and does not currently anticipate attending the CEPB.	N/A		Complete		Complete										
242504	Decarbonisation	Reasonable	Executive Director of Finance, Capital and Support Services	Head of Technical Services	R3	The decarbonisation risk score at the Environment Directorate Risk Register could be reviewed in light of current reporting forecasts.	The Directorate Risk Register includes a red rated risk for the achievement of the NHS Wales Decarbonisation Strategic Delivery Plan targets for 2030; this recognises the funding availability / uncertainty, and other, risks over the next several years. The Decarbonisation Action Plan acknowledges progress to date and the positive impact of the Re:fit investment in the next year and addresses the specific questions which recognise achievements to date and present a positive picture. The recommendation N/A Head of Technical Services Decarbonisation Final Internal Audit Report Appendix A NWSSP Audit and Assurance Services 19 is noted; the directorate risk register is a 'live' document and will continue to be actively and regularly reviewed	N/A		Complete		Complete										Jan-00

Patterson,Liz
04/07/2024 12:50:25

PTHB Ref. No.	Report Title	Assurance Rating	Director	Responsible Officer	Ref / Priority	Recommendation	Management Response	Agreed Deadline	Revised Deadline	Due	COVID-19 Priority Level	Status	If closed and not complete, please provide	Progress being made to implement recommendation				If action is complete, can evidence be provided	No. of months past agreed deadline	No. of months past revised deadline	Reporting Date	Date Added to Tracker
														Progress of work underway	Barriers to implementation including any interdependencies	How is the risk identified being mitigated pending implementation?	When will implementation be achieved?					
202108	Partnership Governance – Programmes Interface	Limited	Director of Corporate Governance/Board Secretary		R1	The health board should consider developing a partnership governance guidance document defining the different types of partnership/collaborative working arrangements and the governance arrangements required for each. This would assist in identifying the most appropriate arrangement to meet identified needs when seeking to establish a new partnership. The equivalent arrangements in place for Section 33 agreements could be used as a starting point. Partnerships should be supported by a partnership governance framework clearly setting out the objectives and governance arrangements. This should include roles and responsibilities of each partner, performance monitoring and assurance reporting arrangements and escalation processes. A central record of partnerships should be maintained. This should identify the executive lead(s) and assurance reporting arrangements. The record should be referred to when considering establishing a new partnership, to identify whether requirements could be met by an existing partnership in order to avoid potential duplication of effort.	The Board has previously recognised the need for a Partnership Governance Framework. Development was delayed due to COVID-19. This will be taken forward in 2021/22 as part of the Annual Governance Programme.	Sep-21	Dec-24	Not yet due		Partially complete		Overview of partnership governance arrangements presented to board at Strategic Planning Session as an interim position. Feb 2022 update - some high level work commenced with this action in 2022 but due to a variety of factors the work has not been completed. The new Director of Corporate Governance / Board Secretary took up post in January 2023 and will ensure the development of the partnership governacne guidance document is included for the 2023/24 year. Revised date requested to 31 March 2024. April 2023 - action is on track for March 2024, reports will be provided as the year progresses. April 2023 - The Live Well: Mental health partnership reports to each Regional Partnership Board meeting. An assurance report will also now be included to the Boards Patient Experience, Quality and safety meeting on an annual basis. The report has been added to the Committee's work plan for 2023-24. Nov 2023 - RPB report introduced at Board level on a bi-annual basis (first report 29 Nov 2023) with enhanced reorting of RPB Board activity at each meeting. The framework is intended to be compkleted for the target date, there is a risk of not achieving this due to staffing capacity, the Board Assurance Framework wil take priority. Feb 2024 - in Nov 2023, when the Board considered the revised annual delviery plan, the Board agreed that the action be defered to 2024/25. Recommended date change to Dec 2024. all other mitigations mentioned above continue to be in place. April 2024 - update as per above. Date needs to be changed to Dec 2024.	Lack of organisational capacity and within the corporate governance team	The Board's main partnership arrangements are reported to each Board meeting	Mar-24		23	#NUM!	Feb-24	
232402	SLAs for In-reach Medical Staff	Reasonable	Medical Director/Executive Director of Planning, Performance and Commissioning	Katie Games	R2	The structure and information held regarding the in-reach arrangements that the Health Board has in place should be reviewed to ensure that it is clear, accurate and unambiguous and can easily show the current position at any time.	Review the schedule of agreements and updated activity levels. Develop and implement new SLA service specification. Increased clarity on reporting requirements. Monthly SLA update/review meetings to be held in addition to CQPR meetings.	Dec-23		Not yet due		Partially complete		PTHB Planned Care Manager and Information are looking at refreshing the Power BI report to ensure all theatre sessions and OP clinics are mapping to the report. Head of Commissioning in process of revising and updating the SLA templates and working with Planned Care colleagues to ensure that the activity level requirements of the SLAs are updated. Continuing to work towards development of service specifications to underpin the SLAs. 20.03.2024 - work ongoing to develop the SLAs for 2024/25 for signature by end of June 2024. Service specification template completed, work will now take place during 2024/25 and subsequent financial years to develop service specifications to underpin the SLAs.					4	1491	Apr-24	
232405	SLAs for In-reach Medical Staff	Reasonable	Medical Director/Executive Director of Planning, Performance and Commissioning	Katie Games	R5	Performance and quality monitoring against the SLA should clearly identify and consider: • The number of sessions expected and provided by each clinician. • Where the number of sessions provided is below the number expected, how the provider Health body proposes to rectify the deficit. • The cost per session expected and charged for each clinician. • Where the cost per session charged is higher than the cost expected, the reason for the increase and why the Health Board should be expected to pay it. NWSSP Audit and Assurance Services 14 • Clinical and operational issues which have occurred and what action the provider Health body proposes to take regarding them. Data should be readily and clearly available to support the review.	Internal review ongoing re the SLA activity delivered YTD compared to commissioned baseline and how this feeds into invoice validation. This aims to ensure robust oversight of SLA sessions delivered against expected activity (and any mitigating actions to address under performance), robustly costed and agreed financial schedules.	Dec-23		Not yet due		Partially complete		This is linked to action 232402 and 232404					4	1491	Apr-24	
232414	Health and Safety Arrangements	Reasonable	Executive Director of People and Culture	Assistant Director of Support Services - Health and Safety	R2	Management should review the main Health & Safety Policy to ensure that the correct references are quoted for all supporting policies noted.	Management will review and update the Health and Safety Policy so that it reflects the correct references for supporting policies.	Mar-24		Not yet due		Partially complete		This policy is being reviewed and will be updated and ratified at the next HSG meeting and re published by April March 2024 this was correct in Feb but is not out of date due to porfolio changes and will be completed by June 2024 and ratified by HSG.	None		Jun-24		1	1491	Apr-24	Jan-24
232414	Health and Safety Arrangements	Reasonable	Executive Director of People and Culture	Assistant Director of Support Services - Health and Safety	R3	Management should undertake a review of IOSH training requirements as detailed in the Health & Safety policy, to determine which levels can reasonably be delivered by the Health Board. For the Working Safely level, management should consider whether any elements of the statutory and training modules will meet this requirement, negating the need for all staff to attend a one-day course, and update the Health & Safety policy accordingly.	Management will review the H&S training requirements, including the consideration of all training already available in the workplace and update the H&S policy accordingly	Jun-24		Not yet due		Partially complete		The training identified in the policy is being reviewed as part of a wider S+M review . This will indicat what H&S training is needed for each job role March 2024 training matrix and training needs analysis is being fianlised with the support of WOD and will be agreed by HSG in June 2024	None		Jun-24		#NUM!	1491	Apr-24	Jan-24
232414	Health and Safety Arrangements	Reasonable	Executive Director of People and Culture	Assistant Director of Support Services - Health and Safety	R4	Management should ensure that a training needs analysis is undertaken for all staff that use specialised machine tools. Once this has been completed management should then liaise with workforce to identify the courses that are available for staff to attend. In addition, management should ensure that a training needs analysis is undertaken for 'Key' Health & Safety Staff to ensure training requirements are identified and delivered	Management to undertake a training needs analysis for staff identified as 'Key' Health and Safety Staff to ensure training requirements are identified and delivered.	Mar-24		Not yet due		Partially complete		The Full TNA is being reviewed with WOD and the H&S team and departments. March 2024 TNA for for use of specialsit equipme t is being fianlsied and will be signed off by HSG in June	None		Jun-24		1	1491	Apr-24	Jan-24
232414	Health and Safety Arrangements	Reasonable	Executive Director of People and Culture	Assistant Director of Support Services - Health and Safety	R9	Management should ensure that: • The accountability arrangements for the Fire Safety Group are clarified and the ToR updated accordingly; • The Chair of the Security Oversight Group is reminded of the requirement to provide quarterly highlight reports to the H&S group; and • The ToR for the Site Coordination Forum are reviewed, noting the frequency of meetings requirement.	Management will clarify and correct the TOR for the Fire Safety Group in respect to its accountability arrangements. Chair of the Security Oversight Group to provide a written report for the H&S group on a quarterly basis	Mar-24		Not yet due		Partially complete		The review of all the TOR is ongoing along side the policy framewpork and will be finaliseed at the March HSG March 2024 all the TOR are being reviewed and will be aligned with the revised Health and Safety Policy and ratified in June 2024	None	0	Jun-24		1	1491	Apr-24	Jan-24
232415	Incident Management	Reasonable	Director of Nursing & Midwifery	Head of Quality and Safety	R1	The Incident Management framework should be reviewed and updated so that it includes the incident management governance arrangements, specifically demonstrating the clear lines of reporting across all parts of the organisation, including through to the relevant Committees of the Board.	Update the Incident Management Framework to reflect the Health Board governance arrangements for the management of Nationally Reportable Incidents	Feb-24		Not yet due		No progress							2	1491	Apr-24	Jan-24
232415	Incident Management	Reasonable	Executive Director of Nursing, Quality, Women and Family Health	Executive Director of Nursing, Quality, Women and Family Health	R3	Senior management within Service Areas should ensure that: • Incidents are processed within the expected timeframes as stated in the policy and framework, or within a reasonable timeframe. A review is undertaken of the key parts of the process where significant delays are occurring with a view to understanding any reasons behind the delay and revising or refining approaches to help reduce these delays. • The current reporting capabilities of the Datix system and the weekly monitoring efforts by the Quality and Safety Team are being exploited. • Datix reports of open/overdue incidents, incident reporting and management performance be shared and discussed within the governance structures of the Service areas.	Services to provide an action plan for improvement to support how they intend to manage overdue incidents along with timely management of new incidents in line with the Incident Management Framework.	Mar-24		Not yet due		Partially complete		Weekly notifications sent to incident managers to manage incidents in compliance with IMF. Further reports provided to Executive Directors and Heads of service monthly to ensure opportunities to support timeline management.		Completed local review of scheme of delegation and sign off procedures in December 20221 as aprt of the D2RA pathway implementation			1	1491	Apr-24	Jan-24
232415	Incident Management	Reasonable	Executive Director of Nursing, Quality, Women and Family Health	Executive Director of Nursing, Quality, Women and Family Health	R4	Management is advised to have a system where lessons learnt (and mitigating actions) are collated, especially those that have been seen as a recurring theme across the Health Board and monitored to help mitigate/avoid/minimise further occurrence.	Services to review systems in place to monitor lessons learned to support appropriate triangulation and improvement	May-24		Not yet due		Partially complete		reported locally through the service group led quality and safety forums. This is then reported through the Professional Nursing and Midwifery Oversight Group on a monthly basis. Progress on NRI/EWN/DoC					#NUM!	1491	Apr-24	Jan-24
232416	Information Governance	Limited	Director of Corporate Governance/ Board Secretary	Head of Information Governance, Records and DPO	R1	The Health Board should ensure that a full assessment of needs and resources is undertaken to identify gaps and risk areas upon which capacity and resilience can be appropriately measured, including but not limited to the following: • all current and upcoming legislative duties, tasks, and strategic developments segregated into corresponding areas such as Records Management or IG; • approximate average time to resolve requests based on level of complexity (until a more suitable solution can be achieved with the Digital Transformation Team); • resource utilisation metrics e.g., total 'billable' hours / total available working hours x 100	Accept: Work is being undertaken to identify and deploy a suitable digital solution that the IG team can use which will capture all information required to support a full needs analysis.	May-24		Not yet due		Partially complete		5/2/24 - Digital Solution currently under development with plans to deploy within the team 1/4/24. This IG Tracker will capture all IG Activites, including time taken to complete them. 14/6/24 - A digital solutio has been identified and the team will start using it during Q2. This deployment of this solution will complete this action. It will however take several months to be able to provide KPI's to enable the service to complete a full assessment of needs and resources.					#NUM!	1491	Apr-24	Jan-24
232416	Information Governance	Limited	Director of Corporate Governance/ Board Secretary	Head of Information Governance, Records and DPO	R3	The Health Board should ensure that IAO and IAA responsibilities are assigned to appropriate individuals with required seniority and authority to oversee the controls on the information assets and how they are used, within all areas of the organisation.	Accept: Work is underway to engage with Service Leads to identify key staff within their services to take on the role of IAO and IAA and these roles will be supported by the Information Governance Team. Once roles have been assigned, training will be provided to support these staff to understand their roles as IAO or IAA. Ongoing review and reporting on the IAR will be undertaken by the Information Governance Team, IAO and IAA, where risks/issues will be discussed and where necessary reported via the Risk and Assurance Committee for consideration.	Feb-24		Not yet due		Partially complete		5/2/24 - engagement has commenced with Heads of Service to nominate IAO and IAA and responses are being received back in. Training package including roll out is currently being development by the IG Team Work underway with PTHB's BI Team and a scheduled rebuild of the existing Information Asset Register will commence March/April 2024 14/6/24 - IAOs and IAAs have been identified. Training package has been developed. Testing is underway by the IG Team of the new Information Asset Register platform prior to deployment. It is anticipated this action will be complete by the end of Q2. Uploading of information into the IAR will be reliant on services inputting the data. Once deployed Periodic meetings will be set up to monitor and support progress with the IAR.					2	1491	Apr-24	Jan-24
232416	Information Governance	Limited	Director of Corporate Governance/ Board Secretary	Head of Information Governance, Records and DPO	R4	The Health Board should ensure that appropriate IG Leads / Champions are identified within the Health Board to support the IG team by promoting good information governance practice.	Accept: Work is underway to engage with Service Leads to identify key staff within their services to take on this role. Once identified work will take place led by the IG Team to utilise these roles to support the IG/Records Workplans to promote good information governance practices in both health and corporate areas. A PTHB Information Governance Advisory Group will be set up to meet bi annually, to discuss progress the Information Asset Register agenda and promotion of good Information Governance practices across the organisation.	Mar-24		Not yet due		Partially complete		5/2/24 - engagement has commence with Heads of Service and responses are being received back in. once received, meetings will be set up 14/6/24 - this is linked with R3 as those nominated as IAOs and IAAs will also be identified as IG leads/champions.					1	1491	Apr-24	Jan-24
232416	Information Governance	Limited	Director of Corporate Governance/ Board Secretary	Head of Information Governance, Records and DPO	R5	The Health Board should ensure that the IAR is progressed by the Information Asset Owners and Information Asset Administrators identified under recommendation 232416_R3	Accept: The existing Information Asset Register is due to move to a new platform in Power BI which will enhance monitoring for completeness and data quality providing better tools for the IG Team, IAO and IAA to ensure all assets are entered in a timely manner and are correct.	Mar-24		Not yet due		Partially complete		see R3 above.					1	1491	Apr-24	Jan-24

Patterson, Liz
04/07/2024 12:50:25

232417	Primary Care Dental Services Management and Monitoring of General Dental Services Contract	Substantial	Executive Director of Allied Health Professions, Health Sciences and Digital	Assistant Director of Primary Care Services	R1	In the event of the GDS Monitoring Group meeting quoracy levels not being met, future meetings should proceed, and arrangements should be implemented to allow for any decisions undertaken to be approved/ratified outside of the meeting e.g. via Chairs action	Arrangements are in place to allow for decisions to be undertaken and approved outside of the meeting at Assistant Director, Interim Director of Finance, Chief Executive and Chair level, however this is not reflected in the GDS Monitoring Group Terms of Reference. The GDS Monitoring Group Terms of Reference will be updated to reflect this process.	Mar-24		Not yet due		Partially complete		TOR updated and will be formally signed off at GDS monitoring Group on 27th June 2024					1	1491	Apr-24	Mar-24
232417	Primary Care Dental Services Management and Monitoring of General Dental Services Contract	Substantial	Executive Director of Allied Health Professions, Health Sciences and Digital	Assistant Director of Primary Care Services	R2	The GDS Monitoring Group Terms of Reference (ToR), and Primary Care GDS Commissioning Assurance Framework should be updated to reflect the revised Health Board Committee structure and reporting arrangements and incorporate version control to ensure its accuracy of content. These documents should also be updated to state the performance metrics that are submitted to the Delivery and Performance Committee via the Integrated Performance Report.	The GDS Monitoring Group Terms of Reference will be updated to reflect the current Health Board Committee Structure and will include the performance metrics that are reported to the Delivery and Performance Committee via the Integrated Performance Report. Version control of the document will also be introduced. The Primary Care GDS Commissioning Assurance Framework will be updated to reflect the revised Health Board Committee structure reporting arrangements and will include the performance metrics that are reported to the Delivery and Performance Committee via the Integrated Performance Report. Version control of the document will also be introduced.	Mar-24		Not yet due		Partially complete		CAF Dashboard, framework and tolerance level documents updated for 24/25 to reflect the revised Heatih Board Committee structures and the current performance metrics. Will be approved as part of CAF assurnace documentation signoff at a future GDS meeting.					1	1491	Apr-24	Mar-24
232419	Follow Up: IT Infrastructure and Asset Management	Reasonable	Executive Director of Allied Health Professions, Health Sciences and Digital	Chief Technology Officer	R1	A realistic time and cost constrained replacement programme for infrastructure equipment should be developed. Work to complete the upgrade of the servers should continue	There will be a realistic replacement programme developed, and this will be included in the overall Digital Portfolio of Projects underpinning the delivery of the Digital Strategic Framework. We have funding aligned and procurements are in flight for all services hosted on legacy operating systems ie Phone System, Finance systems & RDS Farm. The current forecast is that these will be removed in Q1/2 24/25	Jun-24		Not yet due		Closed							#NUM!	1491	Apr-24	Mar-24
232419	Follow Up: IT Infrastructure and Asset Management	Reasonable	Executive Director of Allied Health Professions, Health Sciences and Digital	Chief Technology Officer	R2	Following the transfer of responsibility for patching, a patch schedule which keeps track of the current state of the patches deployed and enables patching of switches should be developed.	A maintenance schedule is partially developed to support a much improved patch schedule this will be further strengthened to track and evidence a rolling cycle of firmware updates for PTHB's Network	Dec-24		Not yet due		Closed							#NUM!	1491	Apr-24	Mar-24
232419	Follow Up: IT Infrastructure and Asset Management	Reasonable	Executive Director of Allied Health Professions, Health Sciences and Digital	Chief Technology Officer	R3	Fire and water detection should be included at both sites. Consideration should be given to providing a dedicated power supply to the Bronllys room. Fire suppression should be installed at Brecon.	Further investigations and risk analysis will be facilitated to understand the practical implications, cost and feasibility of installing fire and water detection in digital computer rooms. Please note considerable work has been undertaken to tidy up the Digital Computer rooms to improve access and to mitigate BC and H&S risk. Work to assess the feasibility of providing dedicated power supply into Bronllys Hafren Server Room has concluded that it is currently not feasible. Uninterruptable power supplies and local generator mitigate any cyber security risks. The operational risks associated with a non-optimal power feed shall be accepted.	Sep-24		Not yet due		Closed							#NUM!	1491	Apr-24	Mar-24
232419	Follow Up: IT Infrastructure and Asset Management	Reasonable	Executive Director of Allied Health Professions, Health Sciences and Digital	CDO & Assistant Director Digital Transofrmation/Chief Technology Officer	R4	Develop a priority list for the cabling with associated costings.	Cabling improvements are well under way and making excellent progress. Working through priority lists in partnership with Estates and Facilities, Our Exec team and Service Areas. Risk assessments that impact the priority list include areas with hazardous substances such as asbestos, as we have the oldest Estate in Wales The current focus is to deliver blanket wifi coverage to wards to unblock some of our wider transformation and modernisation agenda. (Four wards are already seeing the benefits of our work) and as part of this work we are performing cabinet refreshes to improve cab organisation and supported hardware there.	Dec-24		Not yet due		Closed							#NUM!	1491	Apr-24	Mar-24
232419	Follow Up: IT Infrastructure and Asset Management	Reasonable	Executive Director of Allied Health Professions, Health Sciences and Digital	CDO & Assistant Director Digital Transofrmation/Chief Technology Officer	R5	Develop a realistic, costed plan with achievable time scales to undertake the redesign of the network. Provide clear reports on what the challenges are, along with potential solutions and time lines.	Network segmentation has been implemented and as of late December we have a migration project to align our infrastructure to our new network topology. Project Management & technical resource is aligned, and I expect this work to complete late q3 or early q4 in FY24/25. I migrated our first workload between Christmas and new year. Reporting will be via progress updates aligned to the Digital Strategic Framework presented to the Delivery and Performance Committee	Jan-25		Not yet due		Closed							#NUM!	1491	Apr-24	Mar-24
232420	Estates Condition	Limited	Chief Executive Officer	Associate Director of Estates and Property/Director of Corporate Governance/Head of Estates/Head of Technical Services/Capital Programme Manager	R3	The THB should develop an Estates Strategy for the medium and long term, to be informed by the up to date Six Facet Estate Condition Survey.	PTHB Estates Strategy is being developed and is informed by the recent 6 Facet Survey with first draft to be produced in quarter one 2024/25	Jun-24		Not yet due		Partially complete		A draft Estates Strategy document has been progressed, however, the Consultancy appointed to undertake the 6 Facet Survey work, which is required to inform the document, has further quality checks on the output data to complete.					#NUM!	1491	Apr-24	Mar-24
232420	Estates Condition	Limited	Chief Executive Officer	Associate Director of Estates and Property/Director of Corporate Governance/Head of Estates/Head of Technical Services/Capital Programme Manager	R4	The Board should receive increased assurance on the risks associated with the absence of agreed funding to support the estates strategy, and the sufficiency of planned mitigating actions.	The challenges associated with limited Welsh Government, NHS funding are acknowledged, with significant organisational efforts being made to focus on sustainable services and financial efficiencies – this is led by clinical need but includes an understanding of associated estates matters. The current major capital investment business cases for Llandrindod phase 2 and North Powys Wellbeing Campus are progressing through the approval process and follow on from recent significant investments at Llandrindod phase 1 and Machynlleth. Any failures to secure proposed investments would be reported to Board along with mitigation measures, which may include more limited but targeted funding bids for improvement works, etc. The Estates Strategy draft document is being produced for Q1 2024/25 and will consider how the clinical need can be supported by a fit for purpose estate. If current funding ambition is not fulfilled, the process will need to flex to accommodate available capital investment. Action: the draft Estates Strategy will provide an assessment on the funding and affordability risk of any estate related proposals – this will be informed by the outcomes of the recently introduced Welsh Government Capital Prioritisation Process which will be implemented in April 2024	Jun-24		Not yet due		Partially complete		Major project funding applications/business cases for Llandrindod Phase 2 and North Powys have been submitted to Welsh Government and are under scrutiny, with decisions anticipated in August 2024. Should these schemes receive approval, PTHB will be meeting the planned programme targets and there will be no shortfall in funding.					#NUM!	1491	Apr-24	Mar-24

Patterson,Liz
04/07/2024 12:50:25

232420	Estates Condition	Limited	Chief Executive Officer	Associate Director of Estates and Property/Director of Corporate Governance/Head of Estates/Head of Technical Services/Capital Programme Manager	R5	The THB should develop alternate plans to mitigate the risk of the revenue support needed in the estate over the short-medium and long term	The overall strategy to improve the condition of the estate (and reduce backlog maintenance) includes significant improvements and modernisation associated with major project investments and is further complimented through discretionary capital, EFAB, SBARs, Re:fit, RPB related HCF and IRCF capital investments, etc. The development of the Estates Strategy alongside opportunities from implementing agile working, ongoing estates rationalisation activity, RPB Strategic Capital Plan opportunities, etc. will determine the future scale and nature of the built estate, and positively impact the factors raised by this audit. The Estates department operates a risk based maintenance approach for the aged and significantly dispersed property portfolio, and is continually seeking ways to improve the service within resource limits. This currently includes, for example, setting up a staff hub centrally in Llandrindod, to complement the current bases in Brecon and Newtown; this will go some way towards addressing the 20-25% travel time challenge. Further opportunities will continue to be investigated. Draft Estates Strategy to be produced for consultation in Quarter 1 of 2024/25 which will include an updated backlog maintenance assessment and provide a framework for re-assessing the associated resource and revenue position.	Jun-24		Not yet due		Partially complete		Capital investment is key to the continued work to improve the condition of the estate and ease the burden on the Estates team. The Health Board has been sucessful in securing an addional £3.2M in June 2024 which is specifically targeted for Backlog Maintenance improvements. Continued improvements in the governance and management of Estates Compliance are proving effective in supporting the risk-based approach to estates management. Further significant capital business case submissions are currently with Welsh Government for scrutiny.					#NUM!	1491	Apr-24	Mar-24
232420	Estates Condition	Limited	Chief Executive Officer	Associate Director of Estates and Property/Director of Corporate Governance/Head of Estates/Head of Technical Services/Capital Programme Manager	R6	The Board Assurance Strategy will reflect the current position and provide assurances to the Board on the effectiveness of the identified actions to mitigate/tolerate the Capital Asset risks	The risks associated with Estates are recognised under CRR010 in relation to a 'fit for purpose' estate in the Corporate Risk Register and cover a number of areas of activity and statutory compliance – the risk rating was 20 and is currently 16. The details for the constituent elements are reported via an established assurance meeting structure and specifically highlighted periodically at Committee. As identified in the report, any specific escalation of risk (e.g., management structure for 'fire') is brought forward for focus as a separate CRR item until closed. A specific discussion to consider and review the approach to risks managed as part of the capital and estates function will be considered in Delivery and Performance Committee.	Jul-24		Not yet due		Partially complete		Paper being prepared for consideration at D&P Committee which outlines the capital position and associated risks					#NUM!	1491	Apr-24	Mar-24
232421	Follow Up: Cyber Security	Reasonable	Executive Director of Allied Health Professions, Health Sciences and Digital	CDO & Assistant Director Digital Transofrmation/Chief Technology Officer	R2	There has been improvement in the recording of assets. The work should continue to record all the assets across the estate especially in Brecon and Bronllys	Agreed and Actioned. The Refresh 2024/25 programme is scheduled and will continue to support an up to date record of assets and means legacy equipment will be refreshed and accurately recorded as part of the full Asset Management lifecycle and associated process. Full physical site audits will continue with a priority given to Brecon and Bronllys.	Oct-24		Not yet due		Closed					yes	#NUM!	1491	Apr-24	Mar-24
242501	Winter Respiratory Vaccination Programme	Reasonable	Executive Director of Public Health	Head of Public Health Programmes and Projects/Assitant Head of Public Health Nursing	R1	a) Planning should start with the most up to date primary data. b)The population totals should be agreed at a fixed point in time. c)Population changes should be recorded, and clear auditable trails established. d)Check balances should be embedded to ensure accuracy. e)Spreadsheets should have Standard Operating Procedures to ensure consistency, protection, owner oversight, review periods, and retention	Planning always starts with the most up to date primary data provided by our information team which is based on the planning assumptions provided by VPW. • Population totals will be fixed at the time that the final JCVI advice is given to Health Boards, however before the advice is announced (usually a few weeks before the campaign) the planning assumptions change multiple times requiring multiple planning scenarios. • VPW Planning Assumptions and JCVI advice inform the population changes, however we can record these going forward on the front page of the spreadsheets along with a SOP to ensure consistency, protection, owner oversight, review periods and retention. • Because of the nature of the vaccination programme, population and planning changes with each campaign which means a new plan needs to be produced for each campaign. Action: Develop a SOP and front sheet for the spreadsheet as per recommendations 1.1a-e to ensure consistency	Aug-24		Not yet due				Front sheet for the spreadsheet completed and being implemented. SOP to be confirmed. Primary data is dependant on confirmation of eligibility criteria being published by JCVI and subsequent WHC from WG. Leading up to the publication draft scenarios will be developed and modelled on likely eligibility groups. SOP will be developed as part of this action.	Late confirmation of JCVI recommendation impacts on planning time	Regular communciation with NHS Executive Vaccine Planning Team on potential announcement of JCVI and current planning assumptions.	Aug-24				
242501	Winter Respiratory Vaccination Programme	Reasonable	Executive Director of Public Health	Head of Public Health Programmes and Projects	R2	2.1a) Communications with Schools should also extend to Governors, increasing the level of school oversight. 2.1b) PTHB expert data protection advice should be sought to help overcome objections. 2.1c) Controls procedures are agreed that ensure all communications reflect the most up to date information. 2.1d) The procedure has an owner, reviewer, appropriate review periods and is communicated to all participating parties.	2.1a & C) **Action**: Develop overarching communication strategy and action plan to cover all vaccinations 2.1b) Escalation has already commenced to address the issues currently experienced with accessing class lists and parent/carer contact details. Should there be a delay in the sign off of the ISP by the Local Authority, consideration will be given to communicating with school governors. **Action:** This is being actioned through the development of an ISP and is awaiting final sign off by the local authority Sept 2024 Ongoing Sarah Barnes, Head of Service: Public Health Programmes & Projects Wendy Day, Assistant Head of Public Health Nursing 2.1d) **Action:** Recent review of the Standard Operating Procedure has been completed and will next be due for review in January 2027. The procedure has an owner, reviewer, appropriate review periods and is communicated to all participating parties.	Sep-24		Not yet due				An overarching Local comms plan is being developed for all vaccinations and will incoporate the Winter Respiratory Vaccination Programme. A draft National Comms Plan is currently out for comment from VPDP who are leading on the National Comms. Actions from the National Comms Plan will be included in the Local Comms Plan. Further specific comms with schools will be devloped	More time required to develop the Comms Plan to incorporate all programmes	WRVP plans are discussed at the monthly HB Vaccination Operational Delivery Group. All members have been asked to develop their Action plans by end June. Any commimocations required and identified can be included in the Comms plan.	Final sign off at Powys Vaccination Group in early Sept				
242501	Winter Respiratory Vaccination Programme	Reasonable	Executive Director of Public Health	Head of Public Health Programmes and Projects	R3	The VODG should have an overarching SOP bringing together all reporting functions. SOP should be written for each reporting function and linked into 3.1a. 3.2a) Committee Terms of Reference should be clearly defined, authorised, and include a defined quorum for key participants. 3.2b) Actions should be clearly flagged, have an owner, delivery timeline, and a clear audit trail to the Action log. Closed actions should be linked to the appropriate minutes. 3.2c) Final minutes should be retained in PDF format in a secure folder.	3.1)Action: SOP for the Vaccination ODG and the Powys Vaccination Group to be developed. 3.2)The governance structure for the VODG (monthly) and PVG (Quarterly) has been developed. ToR have been written and agreed for each group. There are escalating processes in place to manage risks and issues. Project groups for each vaccination programme will be established prior to the start of the Winter Respiratory Programme and will report to the VODG initially and PVG and plans submitted to Executive Committee and Board for final approval/information. Action: Review all SOPs and processes for the groups e.g. Risk Management, ensuring remain fit for purpose. Action: Review all processes for information management as per 3.2a-c June 2024	Jun-24		Not yet due				Final TORs for Powys Vaccination Group and Operational Delivery Group in place. Draft overarching document/SOP being developed,and risk /issues log reviewed on 4th June 2024 and being aligned to corproate templates. On track for end of June.		There are currently agreed ToR for both the PVG and ODG and both groups are aware of the interactions between them	Final sign off at PVG in early Sept				
242501	Winter Respiratory Vaccination Programme	Reasonable	Executive Director of Public Health	Head of Public Health Programmes and Projects	R4	4.1a) Risk management should follow a PTHB standard framework and include seeking expert advice when necessary. For example, consulting with the SES before hiring premises. 4.1b) The register should have an owner and periodic review date. 4.1c)The register should be included in the reporting cycle at the appropriate level.	In response to the recommendations in 4.1a the Vaccination Service will check with the Health & Safety team whether a Licence Agreement needs to be in place for short term venues e.g. for 5 days. Winter Respiratory Vaccination Programme Final Internal Audit Report Appendix A NWSSP Audit and Assurance Services 16 • The Vaccination service needs to be agile and respond quickly to offer vaccination to protect the public from infectious diseases. Requesting other busy departments such as the Estates Team to source non Healthcare venues could slow down processes particularity when short window for vaccinations. **Action**: Raise with the Health & Safety team and determine the correct processes to follow for Risk Assessment and document checking for external venues. Action: Escalate the points raised above to the Health & Safety Committee if findings have a n impact on the service or wider organisation activity	Jun-24		Not yet due				This was discussed at the HB Health & Safety meeting of 17 June 2024 and their advice is that Vaccination Service does not need a Licence Agreement to be in place for short term venues. Next steps for Vaccination Service is to review short term venue hire checklist and ensure that venues being hired supply their approprate risk assessments to HB (e.g. fire risk assessment).	NA	Risk Assessments have been done for every community setting visited.	July ODG	Yes, Health & Safety Group Minutes of 17 June 2024.			

Patterson,Liz
04/07/2024 12:50:25

242501	Winter Respiratory Vaccination Programme	Reasonable	Executive Director of Public Health		R5	5.1a) Data should be accessed to track and plan progress against the stated aim for increased dual vaccination. 5.1b) Regular updates should be included in the reporting hierarchy.	Note: • The vaccination programme in PTHB can only offer co-administration of COVID and flu vaccination to PTHB staff. All other flu vaccinations are administered in primary care and are recorded on primary care systems which the Health Board is not able to access. Winter Respiratory Vaccination Programme Final Internal Audit Report Appendix A NWSSP Audit and Assurance Services 18 • Anecdotal qualitative feedback from primary care providers has been that patients do not want both vaccines together- this is mirrored in the feedback we have received from staff attending the vaccination centres for their winter respiratory vaccines. • We can ask the information team to provide this data for us on any co administration which takes place in our vaccination centres, however, we have not been asked by VPW to report on this. Action: To review this, ask for 24/25 and to aim to develop plans that support co-administration	Sep-24		Not yet due				Until the final JCVI recommendations are issued it is challenging to plan for dual vaccination. Once the recommendations are issued dual vaccination can be included in the plan if operationally possible.	Delay in JCVI statement. Issues with DHCW data	Regular communciation with VPW on potential announcement of JCVI and current planning assumptions.	Final sign off at PVG in early Sept			
242503	Agency Spend Reduction Group	Reasonable	Assistant Director CSG	Executive Director of Operations	R2	The plan should be strengthened. The ultimate goals should be quantified and made SMART. There should be KPI that facilitate tracking and reporting progress against those SMART objectives at regular intervals.	Review and update Action Plan, to include the development of SMART objectives, and the identification and development of KPIs to facilitate effective tracking of the SMART objectives.	Jun-24		Not yet due	N/A	Partially complete		A project plan review (action plan) will take place at the variable pay meeting at the beginning of July, coinciding with JG's return as interim cover and the appointment of a new Business Manager. The variable pay project plan comprises SMART objectives and is tracked using RAG rating.						
242503	Agency Spend Reduction Group	Reasonable	Assistant Director CSG	Executive Director of Operations, supported by Assistant Director of Finance	R3	For maximum benefit to be obtained from the dataset being developed the results should be displayed in a dashboard format which is accessible and understandable by ward staff.	Develop and implement a dashboard for current dataset reporting, which can be cascaded to teams including SMT and OMT.	Jun-24		Not yet due	N/A	Partially complete		Update provided by Assistant Director of Finance: Provision of the dataset has been slop given i) issue with provision of data (now resolved), and latterly ii) Digital Team Capacity to progress the dashboard.						
242504	Follow Up Welsh Language Standards	Reasonable	Executie Director of People and Culture	Service Improvement Manager Welsh Language & Equalities	R1	The Welsh Language Department should remind all Welsh Language Standards Service Leads of their responsibility to attend the WLS Group meetings. If they are unable to attend, then they should ensure that an appropriate member of the department attends instead. The Terms of Reference of the WLS Group should be updated to reflect the change in Executive Director responsibility for Welsh Language and then formally approved by the Group. The Welsh Language Department should issue a reminder to those Services that are yet to submit an updated Welsh Language Standards action plan of the requirement to do so with a suggested deadline. The Welsh Language Department should also consider enhancing the information recorded on the 'Action Plan' Log to note when updated Service Action Plans are received or if they are advised that there are no changes. Management may also consider reviewing this action plan at the WLS Group meetings. The Welsh Language Department should also consider scheduling individual meetings with the Welsh Language Service Leads prior to the WLS Group meetings. The meetings would allow an opportunity for the Service Leads to update the Welsh Language Department on any issues regarding the Welsh Language Standards for their Medium Follow-up: Welsh Language Standards Final Internal Audit Report Appendix A NWSSP Audit and Assurance Services 7 service and also allow for the review of the actual action plan. It is acknowledged that in some cases a meeting may not always be required but the scheduling of the meetings could act as a prompt for the Service Leads to provide an update to the Welsh Language Department	he Welsh Language department will remind Welsh Language service leads that it is their responsibility to attend WLS Group meetings, and to submit an appropriate action plan. September 2024 Service Lead for Welsh Language 2 The Welsh Language Service Lead and Director of Workforce & OD have reviewed the ToR for the WLS Group meetings. Completed Service Lead for Welsh Language / Director of Workforce & Culture 3 The Welsh Language department have simplified the monitoring processes and will maintain the new documents centrally. This will include a place to note how recently an update has been received, or a notice that no update is required. Ongoing Service Lead for Welsh Language 4 All WLS Group members will be reminded of their ability to arrange 1:1 meetings as required; these will be scheduled where there is a need for enhanced scrutiny e.g. during a Welsh Language Commissioner's Investigation.	Sep-24		Not yet due											
242504	Follow Up Welsh Language Standards	Reasonable	Executie Director of People and Culture	Service Improvement Manager Welsh Language & Equalities	R2	All Welsh Language Service Leads should be reminded to ensure that Welsh Language Standards Compliance to be included as an agenda item at an appropriate management meeting. Re attendance at WLS Group, please see recommendation 1 above. Management should consider implementing version control for each occasion that the Standards Monitoring Document is updated.	1 Prior to the WLS Service Leads Group meeting in March members were reminded to ensure that Standards compliance should be a standing agenda item; some departments have responded to confirm that this is the case. Completed Service Lead for Welsh Language 2 See above. See Above Service Lead for Welsh Language 3 Version control has been implemented on the standards monitoring document.			Not yet due											
242504	Decarbonisation	Reasonable	Executive Director of Finance, Capital and Support Services	Executive Director of Allied Health Professions, Health Sciences and Digital/Director of Corporate Governance / Associate Director of Estates, Facilities and Support Services/Head of Technical Services	R1	1.1) The THB should review current assignment of decarbonisation responsibilities, and capacity to deliver the same. 1.2) The decarbonisation governance structure, including key roles, forums and reporting lines, should be documented in an organogram. 1.3) ESG attendance should be promoted to ensure directorates and sub-groups are appropriately represented wherever possible. 1.4) Sub-groups should ensure that exception reports are submitted to ESG where necessary e.g. when there is a risk to delivery of their assigned actions from the DAP	The recommendation is agreed, and decarb responsibilities will be clarified under the current restructure with resource levels remaining unchanged. August 2024 Associate Director of Capital, Estates & Property 1.2 The recommendation is agreed, an organogram will be produced in line with the structure and reporting lines illustrated. August 2024 Head of Technical Services Decarbonisation Final Internal Audit Report Appendix A NWSSP Audit and Assurance Services 16 1.3 The recommendation is noted. Attendance at Environment and Sustainability Group will continue to be monitored, with the ambition to continue to widen and strengthen meeting membership across the organisation post reorganisation. September 2024 Head of Technical Services 1.4 The recommendation is agreed. Consistent implementation of exception reporting from the key subgroups will be applied.	Aug-24		Not yet due											
242504	Decarbonisation	Reasonable	Executive Director of Finance, Capital and Support Services	Head of Technical Services	R4	The DAP should incorporate known and estimated costs, where relevant	The recommendation is agreed. PTHB will utilise estimated costs from the recent Six Facet Survey in addition to the High Level Assessment undertaken by Re:fit to add costs to the Decarbonisation Action Plan. This work will help inform the funding strategy.	Nov-24		Not yet due											
242504	Decarbonisation	Reasonable	Executive Director of Finance, Capital and Support Services	Head of Technical Services	R5	The quarterly DCR returns should be retrospectively shared at an appropriate forum, e.g. IEG, recognising the timeframe does not allow for sharing and approval before submission. 5.2 At the DCR quarterly returns, actions should be RAG rated as required by the DCR team. 5.3 The THB should liaise with NWSSP to ascertain the current timeline for delivery of "Approach to Healthcare" actions 44.2 and 45.2	The recommendation is agreed. The latest DCR return was retrospectively shared with the April 2024 Innovative Environments Group and will continue to be shared at future meetings. n/a Actioned since audit fieldwork 5.2 The recommendation is noted. The Health Board has consistently used the same reporting approach during the submissions, which have been accepted by the DCR team. The Health Board will work with DCR team to review guidance in respect to 'past deadline' initiatives. However, in line with DCR guidelines, deadlines are financial year targets and none were past their respective deadline during last DCR submission (2023 Q4). August 2024 Head of Technical Services Decarbonisation Final Internal Audit Report Appendix A NWSSP Audit and Assurance Services 23 5.3 The Health Board will liaise with NWSSP for timeline for delivery of Approach to Healthcare actions 44.2 and 45.3. Requests for updates have been made and a 'Request For Change' has been submitted to HSCCE Programme Board (scheduled for 8 May) for a number of initiatives, including Initiative 44 and this will give greater clarity for submissions.	Aug-24		Not yet due											

Patterson,Liz
04/07/2024 12:50:25

242505	Decarbonisation	Reasonable	Executive Director of Finance, Capital and Support Services	Head of Technical Services	R6	Further data analysis should be performed on the carbon reductions achieved to date against the baseline year, and on the future reductions forecast, to better understand the specific areas in which these savings will be achieved, and whether these are sustainable year on year. This information should be factored into the assurance provided to IEG/Board.	Carbon reduction data is reliant on a number of factors and is taken from a number of sources. The data sets continue to improve as understanding of the complex elements contributing to the calculations are better understood. One of the contradictory influences arises from capital investment in project activity, for example, Machynlleth hospital gave rise to a 'spike' in the reported carbon data for the period in which construction took place, whilst the project itself will deliver decarbonisation benefits for many years to come (solar photovoltaic, electric vehicle charging, insulation upgrade, triple glazing, etc.). Procurement data contributes over 60% of the carbon impacts for the organisation and the data has changed and evolved significantly over recent years. NWSSP-Procurement are making changes to their reporting which will take account of scope 3 indirect supply chain reporting and will continue to evolve. The Health Board decarbonisation roadmap is heavily reliant on delivery from Re:fit programme, whose Investment Grade Proposal is offering guaranteed 12.6% sustained carbon reductions. The step change in emissions will enable progress towards the 2030 net zero emission reduction targets. The recommendation is agreed. The team will continue to interrogate data and provide assurance to IEG/Board on the emission reporting data, recognising the challenges with the stability and complexity of the data gathering process.	Nov-24		Not yet due											
242506	Decarbonisation	Reasonable	Executive Director of Finance, Capital and Support Services	Head of Technical Services/Head of Capital	R7	Post-project reviews should be undertaken, where feasible, on completed decarbonisation-related projects, to assess whether the forecast benefits have been achieved. Lessons learnt should be shared to inform future investment decisions in decarbonisation.	The recommendation is noted, and the Health Board will look to expand the inclusion of decarbonisation benefits realisation within all major capital projects. It is expectation that funding from Welsh Government is evaluated against decarbonisation targets and so this recommendation will close the loop on evaluating delivery against decarbonisation initiatives following project completion.	Q4 2024		Not yet due											

Patterson,Liz
04/07/2024 12:50:25

PTHB Ref. No.	Report Title	Assurance Rating	Director	Responsible Officer	Ref / Priority	Recommendation	Management Response	Agreed Deadline	Revised Deadline	Due	COVID-19 Priority Level	Status	If closed and not complete, please provide	PTHB Ref. No.				If action is complete, can evidence be provided	No. of months past agreed deadline	No. of months past revised deadline	Reporting Date	Date Added to Tracker
														Progress of work underway	Barriers to implementation including any interdependencies	How is the risk identified being mitigated pending implementation?	When will implementation be achieved?					
192014	Care Homes Governance	Limited	Executive Director of Nursing, Quality, Women and Family Health	Director of Planning & Performance Director of Finance and IT & Director of Primary, Community and Mental Health Services Director of Nursing	R2	2.1 The health board should agree a common contract and specification for CHC care home contracts not covered by the All Wales Framework Agreement. This is an action set out within the S33 agreement for delivery by PTHB & PCC. 2.2 The health board should review its Scheme of Delegation for CHC packages (Section 12) to ensure that CHC expenditure is subject to an appropriate level of scrutiny by appropriate individuals within the organisation for both Adult and MH&LD CHC. 2.3 The CHC Standard Operating Procedures should be aligned with the Scheme of Delegation (Section 12) and practices in Adult and MH&LD CHC should be aligned. The CHC SOP should also be updated to clarify when contract renewals valued over £50,000 p.a. should go through a High Cost Resource Panel. 2.4 The health board should ensure the Scheme of Delegation (Section 12) and CHC Standard Operating Procedures are adhered to for CHC packages across Adult and Mental Health Nursing.	2.1 A common contract and specification for CHC care home contracts not covered by the All Wales Framework Agreement to be developed, as set out within the S33 agreement for delivery by PTHB & PCC. 2.2 There is currently a national review being undertaken for Wales of Health Board Scheme of Delegation and Reservation of Powers lead by a small Task & Finish Group chaired by Welsh Government. The outcome of this Task & Finish Group may require a larger review for the health board. The work is planned to be 3-6 months long and commenced in early November 2019. Once the recommendations and/or revised Scheme of Delegation is issued the health board will undertake a review focusing on the recommendations of this report 2.3 CHC Standard Operating Procedure to be updated to ensure the all cases over £50,000 are referred to High Cost Panel 2.4 Formal communication to be issued from the Director of Finance to services leads for CHC (Adult and Mental Health) on the need to ensure the Scheme of Delegation (Section 12) and CHC Standard Operating Procedures are adhered to for all CHC packages. Additionally, to offer support if clarity is required on the Scheme of Delegation or SOP.	Dec-20	Sep-21	Overdue	2	Partially complete		2.2 We have reviewed the scheme of delegation within PTHB Schemes of Delegation work and the revised SFIs have been issued to Health Board in draft. These will then need to be finalised and taken through the Board for ratification and once agreed a check will need to be undertaken to ensure all areas of the HB are in line with these updated overarching procedures. With regard to the process for approving CHC packages revised documentation has been drafted which clarifies the approval levels and processes required. Complex Care Value Based Healthcare Transformation Programme of work commencing October 2021. This will include review of contracts, Standard Operating Procedures and Scheme of Delegation. This action will be transferred to the Programme's risk register to track to completion. 28/2/2022 Complex Care Project has commenced with Secondment to lead the work and review the requirements in line with the New Framework which is being implemented. Scheme of delegation and sign off procedures are in place and effective. 23.08.2022 - Scoping part of the work programme has been completed and the Complex Care Project Group is moving into a delivery programme. To support this the operational lead had been identified as the Assistant Director of Community Services and he will be supported professionally by the Lead Nurse for Transformation and Value in Complex Care. A governance structure is developing to support this work, including an Executive Director Group for Continuing Healthcare. The Complex Care Project Group and Continuing Health Care / Complex Care task and finish group meet fortnightly. 02.02.2023 - Workshop held on the 18th November and work through the Complex Care Delivery Group continues. The Transformation Lead for Complx Care contract finishes February 2023 and a final report being drafted. Once recevied a summary of the work undertaken including the Transformation Lead report will be presented to Executive Directors with recommendations for future working. 06/04/23 - DDoN and AD Community Services developing a report to include recommendations for the future. Ongoing improvements being made to processes through the CHC Delivery Group 07.02.2024 - S33 group has not been functioning Manager finishing in March. Scheme of delegation has been completed and agreed, however, will now be reviewed under new strategic structure SOP has been updated and agreed in July 2022, scheme of delegation will be added as an amendment. New internal audit underway for CHC working with new Assistant Director in Complex Care	Delay in Lead Clinician for the complex care project to commence. Delay in CHC Framework starting	Completed local review of scheme of delegation and sign off procedures in December 20221 as apart of the D2RA pathway implementation	Sep-21		39	30	Apr-24	
192014	Care Homes Governance	Limited	Executive Director of Nursing, Quality, Women and Family Health	Director of Nursing & Director of Planning & Performance	R3	Out-of-county care homes monitoring 3.1 The health board should consider strengthening its out-of-county care home governance/monitoring arrangements. For example, guidance could be provided to CCSNs on the wider governance considerations required in the form of a checklist and incorporated into the current individual review forms. The arrangements should mirror the joint monitoring process and include proactive consideration of recent inspectorate visits and feedback from the relevant local authority. 3.2 This process should be documented in the CHC SOP (see finding 4 also). In-county care homes monitoring 3.3 The health board should clarify how it receives assurance that the LA has escalated issues identified through the joint monitoring process to the JQAP as appropriate, for example through its representation at the JIMP and JQAP meetings and through feedback to the CCSG. 3.4 The health board's CHC SOP should be updated to make reference to the joint monitoring process under the S33 agreement, including the assurance it receives as per 3.3 (see finding 4 also). 3.5 The above recommendations on in- and out-of-county care homes monitoring should take into consideration the NHS Wales National Collaborative Commissioning Unit project on provider care map dashboards. 3.6 The assurance mechanisms over CHC and FNC packages, including for monitoring both in- and out-of-county care homes, should be incorporated into the Board Assurance Framework. Funded Nursing Care 3.7 The health board should be clear on how it receives assurance over the timeliness and accuracy of the FNC payments to the care homes. This should be documented in the SOP. 3.8 Management should ensure that issues relating to the care homes S33 agreement, including FNC, are escalated to an appropriate level, both with the Local Authority and within the health board. The LA should be reminded that health board approval is obtained on care requirements prior to funding being committed.	3.1 Update the current checklist used for Joint Monitoring Visits for use when reviewing 'Out of County' patients to capture wider governance arrangements and patient experience. 3.2 Update SOP to incorporate the process. 3.3 Minutes following JIMP to be shared at the CCSG. 3.4 CHC SOP to be updated to make reference to the joint monitoring process under the S33 agreement. 3.5 As above	Apr-20	Jul-21	Overdue	2	Partially complete		3.1 Yes this will form part of out of county reviews. A form has been developed but it has not been used as of yet. To support this action, it needs agreement from all services (MH LD and adult) as a way forward. 3.2 It has not been updated in the CHC SOP but it needs it's own SOP to support our governance arrangements. Al, I have looked at this, this week and I'm trying to put time aside to complete. 3.3 This action can be closed 3.4 This is not completed 3.5 Yes we have the BI dashboard, however, there is ongoing work to develop the dashboard further dashboard further. 3.7 & 3.8 There is now a section 33 manager that oversees this function. The CCSN team have also developed a flow chart for ensuring payment is made. Complex Care Value Based Healthcare Transformation Programme of work commencing October 2021. This will include review of checklists, quality dashboard and SOPs. This action will be transferred to the Programme's risk register to track to completion. 28/2/2022 Escalation of care homes is supported via the local Care Home MDT. Assurance checkes part of the QA assessment for out of county placements in place. 23.08.2022 - Scoping part of the work programme has been completed and the Complex Care Project Group is moving into a delivery programme. To support this the operational lead had been identified as the Assistant Director of Community Services and he will be supported professionally by the Lead Nurse for Transformation and Value in Complex Care. A governance structure is developing to support this work, including an Executive Director Group for Continuing Healthcare. The Complex Care Project Group and Continuing Health Care / Complex Care task and finish group meet fortnightly. 02.02.2023 - Workshop held on the 18th November and work through the Complex Care Delivery Group continues. The Transformation Lead for Complx Care contract finishes February 2023 and a final report being drafted. Once recevied a summary of the work undertaken including the Transformation Lead report will be presented to Executive Directors with recommendations for future working. 07.02.2024 - Monitoring for out of counties is completedby the main commissioning body for that area. PTHB adhere to governance by reviewing with the area LA and HB or CCG prior to placment. This is also added in to each patients QA documentation. JIMP is a collaborative meeting. Any issues raised are reported via QSEG, CSG by reports completed. Out of county reviews are completed as per National CHC Framework 3/12 and annually. These are then brought back to panel for scrutiny. FNC Payments are completed by finance. Reconciliation is completed by the Complex Care adult general admin under Section 33.	COVID19 has restricted Monitoring visits	Monitoring is not completed jointly with PCC but will be undertaken when there is a review within that care home. Revised oversight process established during COVID-19, lessons learned will be used to reshape structure feeding into Section 33 arrangements.	Jul-21		47	32	Apr-24	
192014	Care Homes Governance	Limited	Executive Director of Nursing, Quality, Women and Family Health	Director of Nursing / Director of Primary, Community and Mental Health Services	R4	4.1 The CHC SOP should be updated to reflect: • the care homes S33 agreement, pooled fund and joint care homes monitoring process; • the national reviews (UK and Welsh Government) of the National Framework and CHC/FNC working practices; • the process within both Adult and MH&LD CHC, aligning the process where appropriate; and • the recommendations of this audit. 4.2 The health board should undertake a demand and capacity review in light of the updated processes, in order to ensure compliance with legislation and maintain patient safety.	4.1 CHC SOP to be updated to reflect recommendations. 4.2 Demand and Capacity review to be undertaken to ensure reviews are undertaken within required timeframes. 07.02.2024 Current SOP evidences scheme of delegation, will now be updated to reflect new structure. Processes within adault general and MH/LD are aligned with the development of the same QA document, governance processes. Demand and capacity review has been undertaken and reported to in August 2022	Mar-20	Apr-21	Overdue	2	Partially complete		Awaiting All Wales refresh and continuing to work with LA colleagues to reach a position of an agreed policy and SOP. Policy and SOP for endorsement as interim in May 2021, with early review date. Complex Care Value Based Healthcare Transformation Programme of work commencing October 2021. This will include review of the SOP, new national framework for CHC, Joint working across adults, mental health and learning disability and a capacity review. This action will be transferred to the Programme's risk register to track to completion. 28/2/2022 As part of the restructure of the team in CSG betweeen November 2021and January 2022 the service was re mapped against activity and new pathways and a revised service model was implemented. 23.08.2022 - Scoping part of the work programme has been completed and the Complex Care Project Group is moving into a delivery programme. To support this the operational lead had been identified as the Assistant Director of Community Services and he will be supported professionally by the Lead Nurse for Transformation and Value in Complex Care. A governance structure is developing to support this work, including an Executive Director Group for Continuing Healthcare. The Complex Care Project Group and Continuing Health Care / Complex Care task and finish group meet fortnightly. 02.02.2023 - Workshop held on the 18th November and work through the Complex Care Delivery Group continues. The Transformation Lead for Complx Care contract finishes February 2023 and a final report being drafted. Once recevied a summary of the work undertaken including the Transformation Lead report will be presented to Executive Directors with recommendations for future working. 06/04/23 - DDoN and AD Community Services developing a report to include recommendations for the future. Ongoing improvements being made to processes through the CHC Delivery Group 07.02.2024 - AD for Complex Care appointed and undertaking a gap analysis. DDoN undertaking a review of governance arrangements for Complex Care withe new AD.	LA have requested to review the SOP and have contested some areas of the SOP 4.2 COVID19 has impacted on the way in which reviews are undertaken. Care home too busy to support completion, reviews completed virtually	We have started to utilise the practice within the new SOP 4.2 Support of bank staff to complete reviews	Apr-21		48	35	Apr-24	
192022	Outpatients Planned Activity	Reasonable	Director of Performance and Commissioning		R1	Create and implement an overarching document that outlines the range of outpatient services and pathways provided by the health board, including the locations where they are delivered. Create and implement a process flow diagram that explains the outpatient referral process, ensuring Patient Services staff are fully aware of the procedures to be followed.	Implementation will inevitably be dependant upon the health board's position in relation to COVID- 19. An indicative implementation date of 31 March 2021 has therefore been included. PTHB Elective Care patient pathways are managed in accordance with national waiting times standards and good practice is followed to ensure that patients are treated promptly, efficiently and consistently. A Patient Access Policy within the health board will be developed that details roles and responsibilities and sets out the general principles and rules for managing patients through their elective care pathway. WG are currently reviewing national waiting times standards (RTT) in light of COVID19 19 and the impact of new ways of working e.g. digital appointment solutions like Attend Anywhere. The Patient Access Policy will be updated in line with the revised WG guidance once published.	Mar-21	Mar-22	Overdue	3	Partially complete		This work has been delayed due to covid but also now needs to be considered in line with national guidance on pathways and the Powys renewal priorities. This will take until end of the year. This work is now further delayed due to the required Health Board adoption of Care Pathways. A revised policy document will aim to be completed by Nov 24	Waiting for overall WG rollout. See earlier comment	Adopt treat in turn methodology and adherence to extant all Wales access policy	Jun-23		24	12	Apr-23	Sep-20
202115	Winter pressures and flow management	Reasonable	Executive Director of Primary Care, Community and Mental Health	Senior Manager Unscheduled Care	R2	2.1 The health board should ensure the update to discharge policies and procedures is undertaken promptly upon confirmation from Welsh Government. 2.2 The health board should engage relevant staff in the update to ensure the documents are easily understandable (using flow charts and diagrams where appropriate). 2.3 The content of this audit report should be considered as part of the update process.	2.1 Agree – cannot action until further consultation. Recent engagement with DU has suggested DTOC will return by end of year. If this is the case policies and procedures will need recommencing & revision if required. 2.2 Flow charts & diagrams of discharge requirements circulated to staff, placed in shared access folders and discussed in team meeting. Will be a standard agenda for assurance of understanding & interpretation by staff. 2.3 The update of any policies will be in line with Welsh Government direction on DTOC and discharge planning, so we are working within national guidelines.	Mar-22		Overdue		Partially complete		Still awaiting direction from WG, which is expected November 2021. Ongoing work with the delivery unit in regards to newly revised DTOC system which is anticipated for release by November. Will implement guidelines & establish pathways as required. Policies will be updated when guidelines released to be in line with national requirements. Nov 2023- DTOC system now revised to Pathways of Care Monitoring. PTHB has been reporting on a monthly Census since April 2023 and working with the delivery unit through regular action planning. Patient pathways are embedded on admission. National guidelines for discharge have been published, PTHB local discharge guidelines under review- to work with our partners in development with aim of completion by end of January 2024. 31/1 The reluctant to leave procedure and dishargе guidelines have been circulated for comment. The discahrge hospital guidance has been revised but pending an addition of the choice element TBC by WG. Delivery Unit confirmed this will be released soon. Both procedures are in line with Welsh Government guidance released in November 27/3 Management of relcutant to leave published. Discharge guidance for PTHB In draft & ready to be circulated once choice element has been published by Welsh Government. Confirmation from NHS exec this will be due "soon".	Choice element needs to be added for discahrge guidance, WG advised due soon. As an interim discahrge guidance has been completed in anticapation of adding the choice element	Mitigated with the pathways of care discharge guidance being followed. Cannot implement local choice, should be guided nationally. As an interim Pathway of Care Discharge National Guidance to be followed, ESR training avaiibale and Manmagement of Rectutant to Leave to be followed	01/02/2024 - Relucant to leave 27/3 28/2/24 - Discharge guidance Discharge guidance due "soon" is the update from NHS exec, hopefully early Spring, Once released will circulate internal discharge guidance for approval & release. Draft compelte.	https://nhswales365-my.sharepoint.com/:w:/r/personal/claudia_osheа_wales_nhs_uk/Documents/The%20Management%20Of%20Reluctant%20Disch	24	1491	Apr-24	

Patterson,Liz
04/07/2024 12:50:25

212203	Medical Equipment and Devices	Reasonable	Executive Director of Allied Health Professions, Health Sciences and Digital	Head of Clinical Education / Medical Device & POCT Manager	R5	1. The Local Responsible Officers at each ward / department should ensure that all training received by staff in respect of medical devices and equipment is recorded in ESR. 2. The manufacturer's instructions for all medical devices and equipment should be scanned and stored together electronically in accordance with the requirements of the Policy for the Management of Medical Devices and Equipment. This may be achieved by developing a central repository for manufacturer's instructions that is accessed via the Medical Devices pages of the intranet, rather than being done by individual wards and departments.	1. Management is committed to making improvements in the recording of medical device and POCT training, for both new devices and refresher. A small group has been set up to progress medical devices and POCT training which includes robust record keeping via ESR. An initial meeting of the group is scheduled for 8th November, this was delayed at the request of Clinical Education as waiting for new members of the team to commence into post. The aim of the group will be to pilot a process for a small number of devices. Once this is in the place, the same process will be rolled out for all devices and all staff groups. 2. Management will ensure manufacturer's instructions are stored digitally via the Medical Devices Intranet page where applicable. Capacity to undertake this task is limited. Responsibility for this role and timeframe for completion to be identified.	Mar-22		Overdue		Partially complete		Training matrix has been developed and shared with Governance Leads for review. Shared with MD&POCT Group members in October 2022 and agreed at November MD&POCT Group. Comments received and to be added to matrix. SBAR is being drafted to identify the issues and risks around training. November 2023: T&F Group implemented to progress this work. Additional sub group set up to focus on Syringe Drivers. Positive engagement from key stakeholders. January 2024: Syringe Driver Training held November 2023. T&F group continues to progress towards making recommendations to implement improvements to training provision. March 2024: T&F Group to continue to make recommendations to implement improvements to training provision and recording compliance. Team will scope options for collecting the infomation with a specific audit. June 2024: 1. Short questionnaire developed for completion by service leads to gather information on current recording methods for medical device training. Results to be available by end of June 2024. INR refreseher training is now available live on ESR and Learning@Wales for secondary & primary care staff using Roch Coaguchek devices. 2. Manufacturers Instructions now stored digitally via SharePoint. Not complete for all devices but a process is now embedded. Request revision of deadline to September 2024.Training matrix has been developed and shared with Governance Leads for review. Shared with MD&POCT Group members in October 2022 and agreed at November MD&POCT Group. Comments received and to be added to matrix.	Resource within Medical Devices Team.	Implementation of new devices on a health board basis incorporate training and recording via ESR.	Assurance on devices already in use will take some time to obtain through ensuring all staff are appropriately trained and competent, recieve updates at agreed intervals and that robust recording processes are in place. Gradual progress being made but unable to define a specific completion date due to capacity constraints Target Date for completion is June 24		24	1491	Apr-24	
212203	Medical Equipment and Devices	Reasonable	Executive Director of Allied Health Professions, Health Sciences and Digital	Governance Leads / Medical Device & POCT Manager	R7	1. Staff and independent contractors across the HB responsible for undertaking POCT should be reminded to ensure that all Internal Quality Control (IQC) checks and External Quality Assessments (EQA's) are recorded in accordance with the requirements of the Management of Point of Care Testing Policy. 2. Staff and independent contractors across the HB responsible for the management of medical devices and equipment and undertaking POCT should be reminded of the requirement to periodically complete the Medical Devices Audit Form, in accordance with the Management of Point of Care Testing Policy and the Management of Medical Devices and Equipment Policy. The Management of POCT policy should be updated to include an indicative timescale for undertaking self-audits and completing the Medical Devices Audit Form. A link to the Medical Devices Audit Form should also be added to the Management of Medical Devices and Equipment Policy. 3. A Standard Operating Procedure (SOP) should be drawn up for all medical devices and equipment used in POCT, in accordance with the Management of Point of Care Testing Policy.	1. Actions and improvements will be made through the POCT Group. Processes will be implemented for monitoring compliance and will be developed through the POCT Group in collaboration with service group Governance Leads. 2. The Management of POCT policy will be updated to include an indicative timescale for undertaking self-audits and completing the Medical Devices Audit Form. A link to the Medical Devices Audit Form is already included in the Management of Medical Devices and Equipment Policy. Will be raised through POCT Group in relation compliance with policy. 3. All new POCT devices will have SOP's in place prior to implementation. The management, in conjunction with Governance Leads, will ensure all current Point of Care Testing Devices have SOP's in place and that they are regularly reviewed and updated accordingly. This work will be implemented through the POCT group.	Dec-22		Overdue		Partially complete		WPOCT implementation will strengthen governance in terms of quality control checks. WPOCT project has commenced but not completed. Project Manager role has progressed but delay in IG approval has impacted on being able to deliver within a specified timescale. November 2023 Update: Success bid for 6 goals funding has progressed to appointing a POCT Co-ordinator on a temporary basis. Anticipated start date of mid-January'2024. This post will enable key elements within these recommendations to be progressed. An SLA arrangement with ABuHB will support this post in terms of governance and technical support. January 2024: The POCT Coordinator is now in post and has begun work on reviewing existing policies and SOPs. A plan of works has been put in place for all existing devices. The priority for the first quarter 2024/25 is to implement the all-Wales POCT specific Data Management system (WPOCT). This will allow for extensive monitoring of all IQC & EQA and give the department control of user access to devices based on user training & competency on all connected devices. POCT Coordinator will ensure that all SOPs and governance documents will be updated and/or drawn up prior to devices going live on WPOCT. User training will emphasise personal responsibility for staff to carry out IQC/EQA and reminders sent out via clinical refresher training and via PTHB Intranet adverts. March 2024: POCT Co-ordinator now in post for 2 months and continues to work through priorities as listed in January 2024 update. June 2024 1. EQA Schemes INR devices- SBAR written for Secondary Care scheme, while Primary Care have been informed via Jennie Morgan of the requirement to sign up individually to an EQA scheme. iStat devices within respiratory are already enrolled in EQA scheme Glucose meters will be enrolled in EQA scheme at the start of new contract. IQC WPOCT implementation is going through final stages of IG scrutiny and will provide oversight and control of IQC on connected devices. Suggest IQC/EQA compliance be added to department audit schedule and KPIs for long term tracking. 3.SOPs for POCT Devices Respiratory Team writing SOPs for their iStat devices, POCT Coordinator meeting with them regularly to offer support. Nova Glucose meter SOP currently under review by POCT Coordinator with main changes & training materials now agreed with Sally Ann Jones. INR SOP under review and POCT coordinator collating list of proposed changes to take to Clinical Lead. Lucie Cornish working with POCT Coordinator to identify list of appropriate Clinical Leads for approving POCT SOPs in the future.	Resource prevents progress in this area.	Awareness raised through Governance Leads of the importance of quality control checks and robust recording, abeit currently in manual format.	Funding has ceased for the Project Manager role, and following IG delays this has significantly impacted implementation. Gradual progress is being made in WPOCT implementation for INR devices across all sites; revision of timescales in light of project manager funding ceasing is underway. This role will need to be absorbed within the MD&POCT Team. This is proving a challenge from a capacity, skills and knowledge aspect. Further discussions held with neighbouring health board and agreement from Executive Director to explore options to strengthen POCT governance within the health board. Briefing paper under development. Success bid for 6 goals funding has progressed to appointing a POCT Co-ordinator on a temporary basis. Anticipated start date of mid-January'2024. This post will enable key elements within these recommendations to be progressed. An SLA arrangement with ABuHB will support this post in terms of governance and technical support. Aim will be to close by June 24		15	1491	Apr-24	
212207	Dementia Services-Home Treatment Teams	Reasonable	Executive Director of Primary Care, Community and Mental Health	Assistant Director of Mental Health Services	R1	The operating environment within both teams needs further evaluation, to ensure clients have consistent access to services throughout the Health Board and good practice can be shared and embedded.	The configuration of the North Powys team to match the clinical specialism of the South will require additional funding, as well as any move to the South Team matching the North's 7- Day working practices. Elements of this funding will be considered as part of the Mental Health Service Improvement funding and any additional funding released by Welsh Government.	Sep-22		Overdue	Low	No progress		There is still no funding to enable the expansion of the team to accommodate 7 day working. This will be considered within the overall MH model of care through the MH Transformation work now known as 'Better Together'. Some delays in progress have occurred as a result of the need to reprioritise the implementation of 111 press 2 in line with Welsh Government timescales. This service went live in 2023 but the ASM programme requires appointment of a Transformation Programme Manager, recruitment of which is underway. The eventual model will be incorporated into our OBC	Additional financial resources and reconfiguration of older adult services are required in order to operate the service on 7 day basis.	Should patients deteriorate over weekend, inpatient and MHA processes are available.	7 day working for the DHTT will be considered as part of the Mental Health transformation work. Completion date will exceed the agreed deadline for this action.	Jun-23	19	1491	Apr-24	Jan-22
212207	Dementia Services-Home Treatment Teams	Reasonable	Executive Director of Primary Care, Community and Mental Health	Operations Manager, Mental Health Services	R2	The draft policy should be updated to ensure it captures the operating environment of both teams and is approved by an appropriate forum/committee.Consideration should be given to producing standard operating procedures within both teams that should clarify the process for the operational updating of the WCCIS System.	The draft policy will be finalised by April 2022, and until additional funds are available to operate the South Team on a 7 – day basis we will require two flow charts demonstration patient flow and the method of referral.The SOP requires finalisation and until full expansion of the service will require two sections, relating to North and South Powys. This will include an update on WCCIS forms to be utilised, however, it should be noted that this work is conducted on an all-Wales basis and all agencies using WCCIS are required to agree to the same forms and processes.	Apr-22		Overdue		Partially complete		Strong progress has been made on the SOP, and updating WCCIS forms is underway. However, these need to be agreed at a national level before they are implemented. Authorisation still awaited. Update: the SOP is complete but the Policy in place will need to be updated again in line with the outcomes of work through the Better Together ASM programme to reflect consistency for a Pan Powys model	Need for Policy to reflect a Pan Powys approach rather than having sub SOPs for the two pathways of North and South. This action should therefore remain in the aidt recs tracker until complete.			Jun-23	24	1491	Apr-24	Jan-22
222311	North Powys Wellbeing Programme	Reasonable	Associate Director of Capital, Estates and Property	Senior Responsible Officer	R5	An updated benefit framework should be developed to ensure clarity and relevance to the phase of the Programme but most importantly to meet with the overall desired outcome of the North Powys Wellbeing Programme	A review of the Benefit and outcomes framework to be undertaken, included on the OBC Programme Plan and due to sign off Q3 2023.	Dec-23		Overdue		Partially complete		Transformation element of the programme was transferred to transformation and value team under ASM for a period. Further work progressed via RIBA 1 to inform facility planning however the outputs of this have not been incoporated into an overaching benefits and outcomes framework due to limited capacity within the time. Team members are back with the programme and work is now being undertaken to develop further the detailed models of care, workforce and financial implications. Benefits and outcomes will be developed per service areas in the autumn and an overarching framework will be put in place with baselines and trajectories.					4	1491	Apr-24	Jan-23
222317	Cyber Security	Limited	Executive Director of Allied Health Professions, Health Sciences and Digital	Head of Infrastructure & Cyber Security and ICT Service Delivery Manager	R2	The asset management software should be brought 100% up to date by reconciling it with a physical stock check of all digital equipment as necessary. All 'spare' equipment should be returned to a central location where it can be securely stored and maintained.	At the time of the Audit a plan was already in place to address asset information. As mentioned above, increasing awareness of asset information will allow us to demonstrate the coverage of our technical solutions, highlighting gaps and improving compliance, particularly so with physical storage of assets held within Service areas. There is a plan to perform a physical audit in addition to the electronic inventory.	Oct-24		Deadline Revised		Partially complete		Significant work as been completed to cleanse data withing active directory to provide a clearer picture of assets currently in use in the health board, this will be continually reviewed and updated until the data accuracy provides little or no room for error. SysAid will become the authoritative asset managment solution based on existing records and information of live assets from active directory. 02/04/24 The Asset Refresh 2024/25 programme is scheduled and will continue to support an up to date record of assets and means legacy equipment will be refreshed and accurately recorded as part of the full Asset Management lifecycle and associated process. Full physical site audits will continue with a priority given to Brecon and Bronllys. Sysaid has been replaced by a new ITSM solution called HALO. IA have reviewed and agreed a new target date of Oct 2024 recognising this is ongoing work				yes	11	1491	Apr-24	Mar-23
222318	Therapies and Health Sciences Professional Governance Structure	Reasonable	Executive Director of Allied Health Professions, Health Sciences and Digital	Assistant Director of Therapies and Health Science	R3	Liaison should be undertaken with the Workforce and OD Directorate to explore the possibility of developing a process for recording the HCPC registration number at the point of enrolment on ESR and communicating this to the Professional Heads of Service. This would be the most efficient and effective way of ensuring all relevant staff are identified at the point of commencing with the Health Board.	Strengthening of the Workforce and OD Directorate process for recording the professional registration number at the point of enrolment on ESR and communicating this to the Professional Heads of Service.	Oct-23		Deadline Revised		Partially complete		Meeting held with WOD 28.03.2023 - recruitment process and ESR capability to be looked into further to support achievement of this recommendation. November 2023: WOD engagement with ESR team and NWSSP regarding potential to strengthen process through existing TRAC/ESR systems. Delayed meeting due to WOD/NWSSP capacity but re-engaged Nov 2023 and meeting planned. Deadline revised to reflect this.					5	1491	Apr-24	Mar-23
222321	Performance Management and Reporting	Substantial	Executive Director of Planning, Performance and Commissioning	Chris Moss	R1	Ensure that the Integrated Performance Framework has been fully implemented as planned and is operating effectively.	PTHB has established an IPF implementation group and developed a project implementation plan with the aim of integration by the end of Q3. Key areas of implementation include but are not limited to. • Power BI Performance and assurance dashboard • Performance reporting (Commissioner and Provider assurance framework, Integrated Performance Report, Directorate performance reviews, and Performance and Engagement for key services).	Dec-23		Overdue		Partially complete		Implementation of the IPF, approved in September 2022, has been taken forward: - Directorate Performance reviews refreshed and structured around the 4 domains of the IPF. - Integrated Performance Report refreshed to provide more detailed narrative on escalations and exceptions, performance trajectories and mitigating actions to ensure performance targets achieved. - Performance and Business meeting established to provide regular forum for discussion with the services on performance across the 4 domains of the IPF. Further work to be taken forward as agreed by the executive team, to further embed the Duty of Quality within the PBM and IPF structure. - Work continues on the Power BI supporting solution however is behind timescale. The supporting IT solution has not prevented the rollout of the IPF.		The health board is still able to deliver a performance function without the IT solution. A revised timescale for the IT solution is being developed for Executive committee in July 24			4	1491	Apr-24	
232401	SLAs for In-reach Medical Staff	Reasonable	Medical Director/Executive Director of Planning, Performance and	David Farnsworth/Chris Moss	R1	Procedural documentation should be developed which sets out in detail how actions regarding In-reach Medical Staff should be undertaken by the Health Board's staff.	Develop Standard Operating Procedure setting out in detail how actions regarding in-reach medical staff should be undertaken. This will include an information pack of PTHB policies and procedures for visiting consultants. Develop process/procedure for development of a Service Level Agreement.	Nov-23		Overdue		Partially complete		SOPs in process of being revised, but behind original deadline. SLAs in process of being revised and updated by the Head of Commissioning and to be presented to the Executive Team for approval. 20/3/2024 - SLA template updated for 2024/25 and to be presented along with updated LTA template to Executive Team.					5	1491	Apr-24	
232403	SLAs for In-reach Medical Staff	Reasonable	Medical Director/Executive Director of Planning, Performance and Commissioning	Katie Games	R3	SLAs should be signed off with all providers of In-reach Medical Staff on a timely basis.	To ensure that all agreements signed within financial year. Aim to have timelier sign off of agreements with NHSE providers.	Sep-23		Overdue		Partially complete		All SLAs with Welsh providers have been signed for 23/24. The 23/24 SLAs with English providers have been agreed in principle and we are waiting for the organisations to send us the signed versions. 20/3/2024 - work underway to ensure more timely sign off of SLAs in 2024/25.					7	1491	Apr-24	
232404	SLAs for In-reach Medical Staff	Reasonable	Medical Director/Executive Director of Planning, Performance and Commissioning	Katie Games	R4	The frequency of meetings should be reviewed to determine what is appropriate to reflect the level of risk for each provider of In-reach Medical Staff and this should then be reflected in the SLAs. Following this, Contract Quality Performance and Review Meetings should be held in line with the frequency specified in the SLAs.	Regular SLA review meetings to be held independently to the CQPRM's. In 2024/25 further alignment of the SLAs to the Integrated Performance Framework.	Sep-23		Overdue		Partially complete		We continue to include as an agenda item in the CQPRMs, once action 232402 has been completed we will look at holding separate meetings. Please note, the only exception is Wye Valley, we have service to service meetings set up from Nov to discuss performance etc. 20/3/2024 - SLA meetings to be further refined to reflect updated Integrated Quality and Performance Framework.					7	1491	Apr-24	

Patterson,Liz
04/07/2024 12:50:25

PTHB Ref. No.	Report Title	Assurance Rating	Director	Responsible Officer	Ref / Priority	Recommendation	Management Response	Agreed Deadline	Revised Deadline	Due	COVID-19 Priority Level	Status	If closed and not complete, please provide	Progress being made to implement recommendation				If action is complete, can evidence be provided	No. of months past agreed deadline	No. of months past revised deadline	Reporting Date	Date Added to Tracker
														Progress of work underway	Barriers to implementation	How is the risk identified being	When will implementa					
222303	Review of the Strategic Renewal Portfolio		Executive Director of Primary Care, Community and Mental Health		R1	Independent members were engaged in the development of the Annual Plan for 2021-22 and the renewal priorities. However, since this time there has been a change in the independent member cadre. The Health Board should refresh the independent member awareness. This would ensure new and existing members have continued ownership, knowledge, and challenge.				Complete		Complete		As part of IMTP planning for 23/24 and the wider focus on system working, PTHB has embarked on a piece work look at long term sustainability of services. This piece of work titled "Accelerated Sustainability Model" will include a review of our Strategic Renewal Portfolio. IM's have been fully involved in the production of the 2324 Integrated Plan through a series of Board Development Sessions that started in Oct 22 and finished in March 23			Mar-23		1489	1489	Feb-24	Jan-23
232401	Structure Assessment 2023		Executive Director of Nursing, Quality, Women and Family Health		R3	The Health Board should introduce patient stories to the Patient Experience, Quality and Safety Committee to enable a broader spectrum of both positive and negative experiences to be heard.	A schedule of patient stories will be planned, aligning (where possible) to key agenda items from April 2024	Apr-24		Complete		Complete										Mar-24
232401	Structure Assessment 2023		Director of Corporate Governance/Board Secretary		R6	The Health Board should undertake its committee effectiveness reviews as soon as practically possible, to ensure continuous development in the way in which the committees operate.	At the time of writing, three Committee reviews have been completed. All others are scheduled and will be reported to the Board in May 2024.	Jun-24		Complete		Complete		April 2024 - all formal Board Committee reviews have been completed and will be reported to the May 2024 Board. Action will be closed at the next update. June 2024 - action completed. Committee reviews and Board review included in the 9 June Board Development session.					#NUM!	1491	Apr-24	Mar-24

Patterson,Liz
04/07/2024 12:50:25

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														Progress of work underway	Barriers to implementation	How is the risk identified being	When will implementa					
232401	Structure Assessment 2023		Director of Corporate Governance/Executive Director of Nursing, Quality, Women and Family Health	2	R7	The Health Board should increase the pace in which risks currently recorded on spreadsheets are moved across to the Datix risk module.	The Clinical Quality Framework will be revised as it has exceeded its date. This will be a key action for Year 2 of the Duty of Quality Implementation Plan. This may result in a different approach given the maturity of the Integrated Performance Framework (which is aligning to the Duty of Quality). The progress and plan to address this will be presented to the Patient Experience and Quality Committee in July 2024	Sep-24		Not yet due		Partially complete		April 2024 - plans in place and on target June 2024 - plans continue to progress with 12 teams/service areas now included within Datix. Work will continue over the summer to move more areas into the system. Full roll out may be slightly later than target but progress is positive.	National issues surrounding the once for Wales Datix system				#NUM!	1491	Apr-24	Mar-24
242501	Review of Workforece Planning Arrangements		Executive Director of People and Culture		R1	To ensure service level workforce plans are consistent, for the next planning cycle, the Health Board should ensure all directorates and/or service areas develop a workforce plan using the HEIW workforce plan template	Continue to roll out training that utilises the HEIW workforce plan template. • Provide periodical updates to Executive committee of those managers who are required to undertake the training; have done so, to ensure that the competencies to complete workforce plans are embedded within the organisation. Development of directorate workforce plans will be included as a key deliverable within the 2024-25 Integrated Plan.	Quarter 4 2024/2024		Not yet due		Partially complete											
242501	Review of Workforece Planning Arrangements		Executive Director of People and Culture		R2	The Health Board should develop an evaluation framework to measure whether the roll out of workforce planning training is achieving its intended purpose and improving service level workforce planning	• Gain feedback from attendees both immediately after training and 3 months post training to understand effectiveness. • Measure the number of workforce plans produced across the organisation.	Quarter 4 2024/2025		Not yet due		No progress										
242501	Review of Workforece Planning Arrangements		Executive Director of People and Culture		R3	Once the post that has been created to improve staff retention has been recruited to, the Health Board should develop a consolidated programme of retention activities with a clear evaluation framework focusing on what impact its activities are having on improving staff retention	The retention lead will pull all of our retention activities together and undertake a self-assessment and subsequent gap analysis against the national retention plan, identifying where improvements can be made. • Staff retention rates will be measured and reported through the Health Board's Workforce Performance Framework and will Q4 2024-25 Deputy Director WOD Page 31 of 34 - Review of Workforce Planning Arrangements – Powys Teaching Health Board include analysis from staff exit questionnaires.	Quarter 4 2024/2025		Not yet due		No progress											
242501	Review of Workforece Planning Arrangements		Executive Director of People and Culture		R4	To ensure the Workforce and Culture Committee has good oversight of the overall progress and impact of delivering the Workforce Futures programme, the Health Board should develop the update reports on each of the Workforce Futures strategic priorities to clearly highlight progress against key actions and milestones as agreed in the Integrated Plan. The report should also include key metrics to illustrate progress, and the impact of delivery	• Provide Workforce and Culture Committee with 'in-year' updates which will identify and include progress against key metrics. These will demonstrate the impact and illustrate progress that the actions are having against each of the key workforce strategic priorities aligned to the workforce futures strategic framework and included in the integrated plan.	Quarter 1-4 2024/2025		Not yet due		No progress											
242501	Review of Workforece Planning Arrangements		Executive Director of People and Culture		R5	The Health Board should identify organisations across the UK with similar workforce challenges to benchmark its workforce performance and share good practice	• Work with the Health Boards Corporate Performance Team to try to identify similar organisations whose workforce metrics can be accessed in order to benchmark	Quarter 4 2024/2025		Not yet due		No progress										

Patterson,Liz
04/07/2024 12:50:25

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														Progress of work underway	Barriers to implementation	How is the risk identified being	When will implementa					
232401	Structure Assessment 2023		Executive Director of Nursing, Quality, Women and Family Health		R5	Develop a framework setting out how the walkaround should operate, and the mechanisms for reporting key themes.	A framework will be developed that can be deployed and reported to both the Patient Experience and Quality Committee and the Workforce Committee. These Committees are in the process of undertaking joint committees and this will provide an opportunity to capture key messages from patients, service users and staff	May-24		Overdue		No progress											Mar-24

Patterson,Liz
04/07/2024 12:50:25

Audit, Risk and Assurance Committees 2024-25

Theme	Item Title	May 14/05/2024	July 09/07/2024 (Annual accounts)	Oct 8/10/24	Jan 14/01/2025	March 11/03/2025
Governance	Minutes of previous meeting	✓	✓	✓	✓	✓
Governance	Declaration of Interests	✓	✓	✓	✓	✓
Governance	Action Log	✓	✓	✓	✓	✓
Governance	Annual Work Programme	✓				
Governance	Work Programme (updated through year)		✓	✓	✓	✓
Governance	Annual Assessment of Committee Effectiveness					✓
Governance	Committee Annual Report	✓				
Governance	Audit Recommendation Tracker	✓	✓	✓	✓	✓
Governance	WHC Tracker			✓		✓
Governance	Register of Interests			✓		
Governance	Register of Gifts and Hospitality			✓		✓
Governance	Board Assurance Framework			✓		
Governance	Review of Terms of Reference					✓
Governance	Review of Standing Orders and Standing Financial Instructions	✓				✓
Governance	Confirmation Clinical Audit Programme in place		✓			
Annual Accounts	Approach to the Annual Accounts					✓
Annual Accounts	PTHB Draft Accountability Report and Financial Accounts (Invite D&P Members)	✓				
Annual Accounts	PTHB Final Accountability Report and Financial Accounts and Letter of Representation		✓			
Internal Audit	Head of Internal Audit Opinion Draft	✓				
Internal Audit	Head of Internal Audit Opinion Final		✓			
Internal Audit	Internal Audit Annual Plan					✓
Internal Audit	Internal Audit Progress Report 24/25	✓	✓	✓	✓	
Internal Audit	Internal Audit Reports (as required)	✓	✓	✓	✓	✓
Internal Audit	Internal Audit Trend Report				✓	
External Audit	Enquiries of Management and Those Charged with Governance		✓			
External Audit	External Audit Annual Plan					✓
External Audit	External Audit Progress Report	✓	✓	✓	✓	
External Audit	External Audit Reports (as required)	✓	✓	✓	✓	✓
External Audit	Structured Assessment				✓	
Counter Fraud	Counter Fraud Annual Plan					✓
Counter Fraud	Counter Fraud Update	✓	✓	✓	✓	
Counter Fraud	Counter Fraud Reports (as required)	✓	✓	✓	✓	✓
Finance and Procurement	Single Tender Waivers Annual Report	✓				
Finance and Procurement	Single Tender Waivers (including extensions to contracts)	✓	✓	✓	✓	✓
Finance and Procurement	Losses and Special Payments Annual Report	✓				
Finance and Procurement	Losses and Special Payments			✓		✓
Finance and Procurement	Post payment Verification Yr End May, Mid Yr Oct	✓		✓		
Risk	Review of Risk Management Framework			✓		
Risk	Assurance of Risk Management arrangements	✓				
Hosted Bodies	Hosted Body annual report (HCRW)		✓			
Key						
Date to be confirmed						
Item to be confirmed						
Item deferred						
Item brought forward						
Going to Board						
Due to Committee						
Find Exec Cttee date						
Added to draft agenda						

Patterson,Liz
04/07/2024 12:50:25