



Pwyllgor Archwilio a Sicrwydd Risg/ Audit and Risk Assurance Committee

DYDDIAD Y CYFARFOD: DATE OF MEETING:	13 AUGUST 2026
TEITL YR ADRODDIAD: TITLE OF REPORT:	Financial Assurance Report
CYFARWYDDWR ARWEINIOL: LEAD DIRECTOR:	Huw Thomas, Executive Director of Finance
SWYDDOG ADRODD: REPORTING OFFICER:	Tim John, Head of Accounting and Statutory Reporting

Pwrpas yr Adroddiad (dewiswch fel yn addas)

Purpose of the Report (select as appropriate)

Ar Gyfer Penderfyniad/ For Decision

ADRODDIAD SCAA

SBAR REPORT

Sefyllfa / Situation

The Audit and Risk Assurance Committee (ARAC) requires assurance on a number of financial areas, as outlined in the body of the report.

Cefndir / Background

The Standing Orders require that ARAC provides assurance to the Board that the University Health Board's assurance processes are operating effectively. Critical to this is Financial Assurance, which cannot be measured only by the Health Board's main finance report and requires further information in order to assess the control environment in place; the risk assessment and management process; and the control activities.

Asesiad / Assessment

This report outlines the issues which require the Committee to action and monitor (Alert and Advise respectively) and the issues from which the Committee can take assurance around the actions being undertaken (Assure).

Alert: No issues to report

Advise:

- The Committee is advised of the breaches of Standing Financial Instructions (SFIs), in respect of retrospective purchase orders, which are reported in Appendix 1b. Where these breaches occur, they are reviewed by local NWSSP Procurement for appropriate re-education, and the relevant director is informed.
- While the level of staff overpayments increased in May and June 2026, the average recovery period has decreased from 15 to 4 months. Further details are provided on Schedule 3 of the Report. The target is to have no overpayments; however, the total

overpaid during May and June 2026 represents 0.24% of the average monthly net pay costs (March and April 2026 – 0.2%).

- c) There was one individual loss exceeding £5,000 in May and June 2026 in respect of drugs wastage (£5.7k); details are provided on Schedule 4 of the Report. In addition, there were losses and write offs less than £5,000 in the period totalling £25,610, an increase on the previous two month period for this category of loss.

Assure:

a) Purchase To Pay (P2P)

- i. No PO, No Pay. The Health Board actively enforces the No PO, No Pay policy and whilst there have been zero invoices paid without a purchase order, preventative control checks are in place to ensure that proactive management minimises the potential for non-compliance in the future and any delays for vendor payment. This preventative control is called invoices on hold (IOH).
- ii. Public Sector Payment Policy (PSPP) compliance remains on target for delivery for the year – the target is to pay 95% of all non-NHS invoices within 30 days. Budget holders are continually pursued to authorise invoices promptly, as e-mail requests from NWSSP Accounts Payable are often ignored.

A joint Hywel Dda and NWSSP action plan has been agreed to address IOH through three linked areas: process and system improvements, targeted supplier interventions, and focused management of aged items. Early progress has been made on the CTM receipting reminder pilot, the potential use of Scan4Safety, benchmarking with other Health Boards, and review of managed print arrangements. The next phase will focus on translating these actions into measurable reductions in invoice holds, strengthening compliance arrangements, and eliminating invoices aged over 180 days by 31 October 2026, excluding targeted supplier categories. ARAC support is being sought for the overall approach, including the potential to escalate persistent non-compliance where appropriate. Appendix 4 provides further details.

- b) Single Tender Actions (STAs) and contracts awarded are carefully controlled. No STAs have been made since March 2024.

Argymhelliad / Recommendation

The Audit and Risk Assurance Committee is asked to:

- **SCRUTINISE** the award of contracts listed in Appendix 1a.
- **DISCUSS** losses as detailed in Appendix 3 and **APPROVE** the loss in excess of £5,000.
- **DISCUSS** the P2P action plan as detailed in Appendix 4 and **APPROVE** the three themed approach, including potential access withdrawal for persistent non-compliance
- **DISCUSS** the breaches of Standing Financial Instructions (SFIs) as detailed in Appendix 1b.
- **DISCUSS** the staff overpayments as detailed in Appendix 2 and seek assurance that actions to control them are sufficiently embedded.
- Take **ASSURANCE** from the actions taken to:
 - a) Improve Purchase To Pay (P2P) compliance (Appendix 4)
 - b) Manage breaches of Standing Financial Instructions (SFIs)
 - b) Manage Single Tender Actions (STAs).

Amcanion: (rhaid cwblhau) Objectives: (must be completed)	
Cyfeirnod Cylch Gorchwyl y Pwyllgor: Committee ToR Reference:	2.4 The Committee's principal duties encompass the following: 2.4.2 Seek assurance that the systems for financial reporting to Board, including those of budgetary control, are effective, and that financial systems processes and controls are operating. 3.10 The Committee will be responsible for reviewing the UHB's Standing Orders and Standing Financial Instructions and Scheme of Delegation annually, (including associated framework documents as appropriate), monitoring compliance, and reporting any proposed changes to the Board for consideration and approval. 3.13 Approve the writing-off of losses or the making of special payments within delegated limits. 3.15 Receive a report on all Single Tender Actions and extensions of contracts.
Cyfeirnod Cofrestr Risg Datix, Teitl a Sgôr Risg Cyfredol: Datix Risk Register Reference and Score:	BAF SO9-PR20 BAF SO10-PR33
Parthau Ansawdd: Domains of Quality Quality and Engagement Act (sharepoint.com)	Not Applicable Not Applicable
Galluogwyr Ansawdd: Enablers of Quality: Quality and Engagement Act (sharepoint.com)	Not Applicable
Amcanion Strategol y BIP: UHB Strategic Objectives:	Not Applicable
Nodau Cynllunio 2026/27 Planning Goals 2026/27	Not Applicable
Hypergyswllt i Amcanion Llesiant HDdUHB 2026 Hyperlink to HDdUHB Well-being Objectives 2026	10. Not Applicable

Model Cymdeithasol ar gyfer Iechyd a Llesiant: (wedi'i gwblhau ar gyfer newid strategol a/neu newidiadau sylweddol i wasanaethau) A Social Model for Health and Wellbeing: (complete for strategic change and/or significant service changes)	Not Applicable
Gwybodaeth Ychwanegol: Further Information:	
Ar sail tystiolaeth: Evidence Base:	Monitoring returns to Welsh Government based on the Health Board's financial reporting system. Activity recorded in the AR and AP modules of the Oracle business system and activity recorded in the procurement Bravo system.
Rhestr Termiau: Glossary of Terms:	AP - Accounts Payable AR – Accounts Receivable BGH – Bronglais General Hospital CAT – Core Accounting Team CF – Counter Fraud COS – Contracted Out Service VAT EOY – End of Year ERs NI – Employers National Insurance GGH – Glangwili General Hospital HMRC – His Majesty's Revenue and Customs IFRS – International Financial Reporting Standards NWSSP – NHS Wales Shared Services Partnership PID – Patient Identifiable Data PO – Purchase Order POL – Probability of Loss PPH – Prince Philip Hospital PSPP – Public Sector Payment Policy SFI – Standing Financial Instructions SLA – Service Level Agreement STA – Single Tender Action VAT – Value Added Tax WGH – Withybush General Hospital WRP – Welsh Risk Pool
Partïon / Pwyllgorau â ymgynhorwyd ymlaen llaw y cyfarfod hwn: Parties / Committees consulted prior to this meeting:	UHB's Finance Team UHB's Management Team
Effaith: (rhaid cwblhau) Impact: (must be completed)	
Ariannol / Gwerth am Arian: Financial / Service:	Financial implications are inherent within the report.

Ansawdd / Gofal Claf: Quality / Patient Care:	Risk to our financial position affects our ability to discharge timely and effective care to patients.
Gweithlu: Workforce:	Overpayments are reported within this report.
Tegwch Iechyd: Health Equity:	Not applicable
Risg: Risk:	Financial risks are detailed in the report.
Cyfreithiol: Legal:	The UHB has a legal duty to deliver a breakeven financial position over a rolling three-year basis and an administrative requirement to operate within its budget within any given financial year.
Enw Da: Reputational:	Adverse variance against the UHB's financial plan will affect our reputation with Welsh Government, Audit Wales and with external stakeholders.
Gyfrinachedd: Privacy:	Not Applicable
Cydraddoldeb: Equality:	Not Applicable



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5.1 Financial Assurance Report for the period 1 May to 30 June 2026 Audit and Risk Assurance Committee

13 August 2026

Compliance requirements for ARAC - Overview



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Requirement	Reporting	Frequency	Status	Reference
Scheme of delegation changes	Exception reporting for approval	As appropriate	Compliant	N/a – no changes
Compliance with Purchase to Pay requirements	Breaches of the No PO, No Pay policy/Instructions for noting	Bi-monthly	Assure Committee	Schedule 2a
	Public Sector Payment Policy (PSPP) compliance	Bi-monthly	Assure Committee	Schedule 2a
	Tenders awarded for noting	Bi-monthly	Assure Committee	Schedule 2b
	Single tender action	Bi-monthly	Assure Committee	Schedule 2b
	Breaches of Standing Financial Instructions (SFIs)	Bi-monthly	Advise Committee	Schedule 2b
Compliance with Income to Cash requirements	Overpayments of staff salaries and recovery procedures for noting	Bi-monthly	Advise Committee	Schedule 3
Losses & Special payments and Write offs	- Write off schedule - Approval of losses and special payments	Bi-monthly	Advise Committee	Schedule 4
Compliance with Capital requirements	- Scheme of delegation approval for capital - Project Bank Accounts	As appropriate/ Following approval of annual capital plan	Compliant	Schedule 5
Compliance with Tax requirements	Compliance with VAT requirements	Bi-monthly	Compliant	N/a – no changes
	Compliance with employment taxes	Bi-monthly	Compliant	N/a – no changes
Compliance with Reporting requirements	- Changes in accounting practices and policies - Agree final accounts timetable and plans - Review of annual accounts progress - Review of audited annual accounts and financial statements	Annually	Compliant	Schedule 5

2a. Compliance with Purchase to Pay requirements

IOH

May and June 2026

No. 96; Value £905k

March and April 2026

No. 222; Value £2,715k

Cumulative to end June 2026

No. 200; Value £1,495k*

Cumulative to end April 2026

No. 129; Value £1,245k

PSPP

Non – NHS (statutory target > 95%)

May 2026 – 96.3%

June 2026 – 95.6%

Cumulative to 30 June 2026

96.1%

NHS (no statutory target)

May 2026 – 63.2%

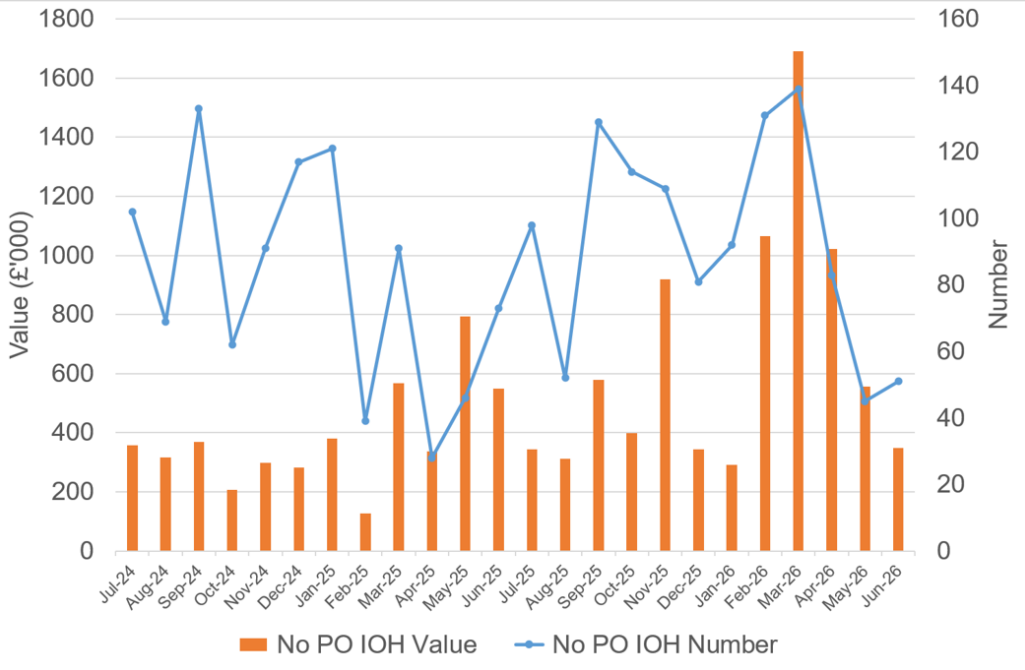
June 2026 – 85.1%

Cumulative to 30 June 2026

78.5%

*Increase in cumulative value due in the main to additional invoices in respect of ID Medical insourcing costs (totalling £243k).

IOH (invoices on hold) awaiting a purchase order or credit note (including disputed invoices)



Reducing IOH (invoices on hold)

Supplier Non-Compliance exceeding £50,000:	No. of invoices	Value £
Suppliers		
ID Medical	18	372,539
Everlight Radiology Ltd	2	289,476
Civica UK Limited	1	144,292
Health Board Non-Compliance exceeding £50,000:	No. of invoices	Value £
Clinical Care Groups/Executive function		
Operational Allied Health and Health Sciences/various	10*	291,529
Planned and Specialist Care/various	22	313,882

- *includes one invoice, Everlight Radiology Ltd - £264,860
- Of the 32 invoices above (totalling £605k) 20 have now been released from IOH and paid in full. 12 invoices totalling £168k remain as IOH, including 9 invoices in respect of Planned and Specialist Care/Theatre Services, Anaesthetics and Critical Care (ID Medical - insourcing costs).
 - Details of the NWSSP and Health Board improvement plan is referenced in the accompanying SBAR and Appendix 4.

2b. Compliance with Purchase to Pay requirements



Top 5 Tenders Awarded (>£25k)			
Supplier	Description	Value £	Department
RK	Dental Services - Ceredigion	5,300,000	Primary Care
PJJ / Brecon DC Limited	Dental Services - Pembrokeshire	5,300,000	Primary Care
PSL Print Management Limited	Hybrid Print and Post Solution Extension	1,343,215	Digital
Trustmarque Solutions Limited	Cisco Enterprise Agreement	652,180	Digital
LW	QS Professional Services for Major Infrastructure Team	516,652	Estates
Total		13,112,047	

Contracts awarded (>£25k) and breaches of SFIs			
Contracts Awarded	Number	Value £	Details
Post competitive tender	11	13,629,343	Appendix 1a
Direct awards via Framework agreement	-	-	-
Direct awards via Transparency Process	-	-	-
Total	11	13,629,343	
Consultancy Contracts	-	-	-
Breaches of SFIs	4	59,478	Appendix 1b
Contract Awards reported retrospectively	-	-	-

3. Compliance with Income to Cash

Salary

Overpayments

May and June 2026
No. 44; Value £68,804
(Appendix 2)

March and April 2026
No. 39; Value £50,729

Debt balance at 30 June 2026:
£283k; average recovery period
of 4 months

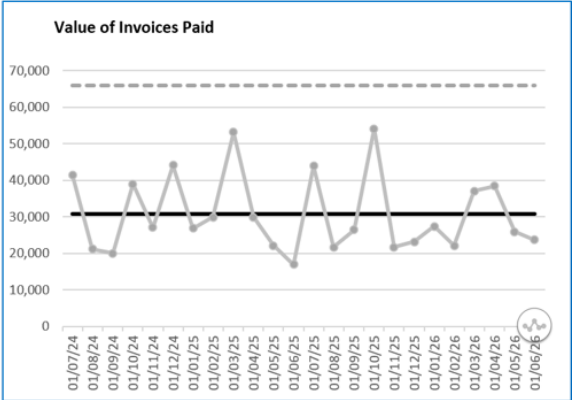
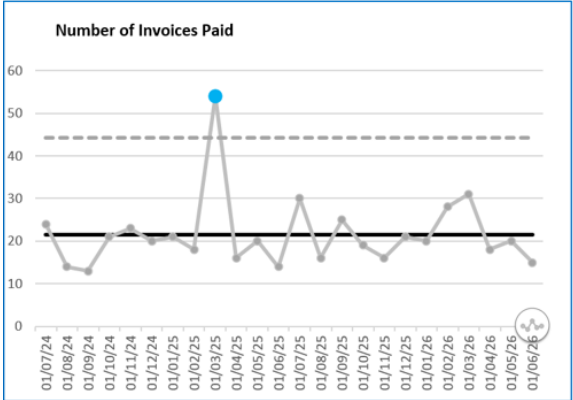
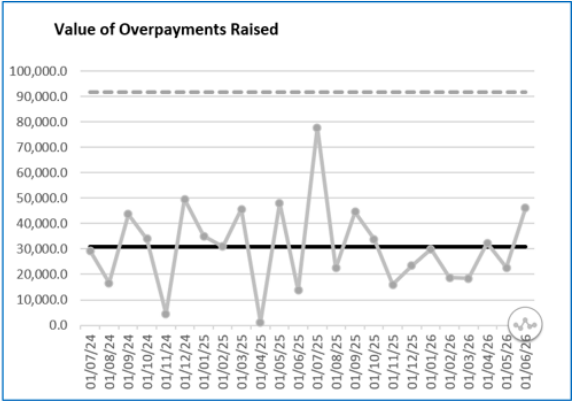
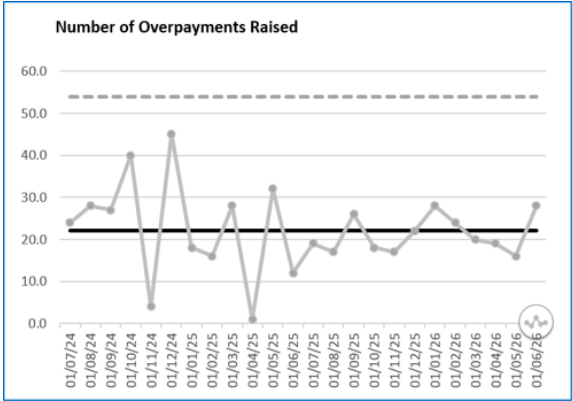
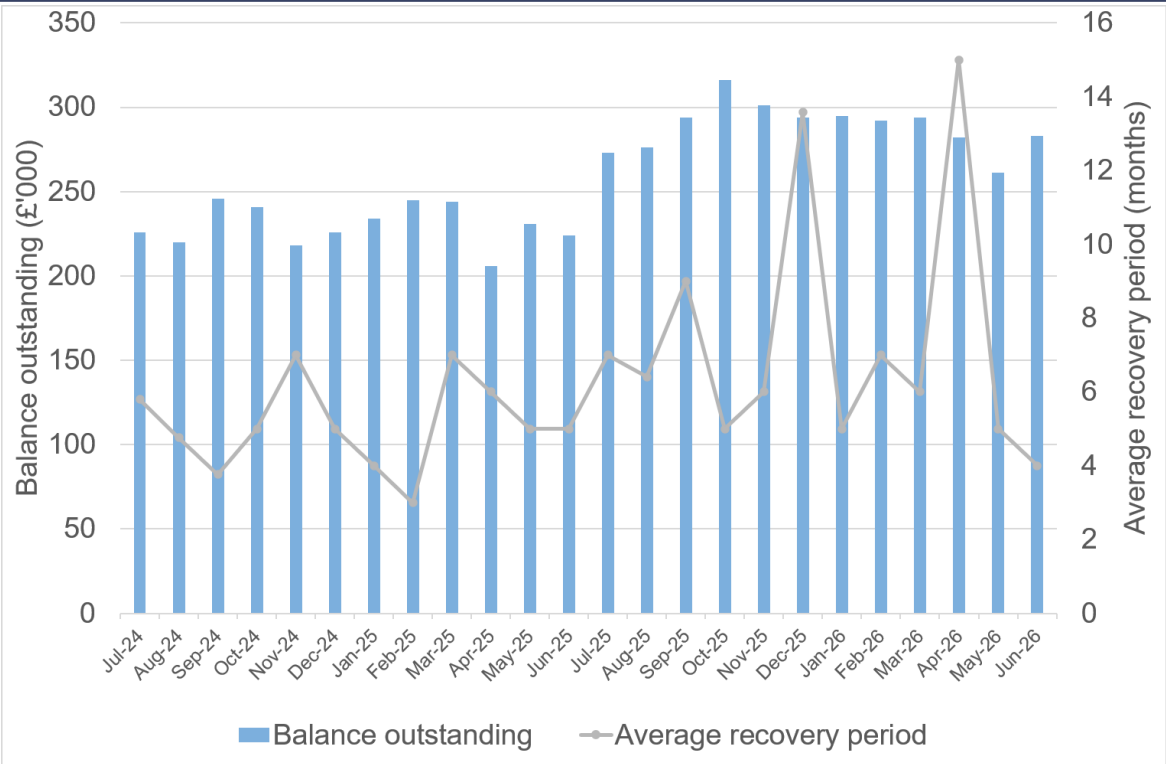
30 April 2026: £282k; average
recovery period of 15 months

	June-26	Apr-26
Avg no of invoices raised	22	24
Avg value	£31k	£31.5k
Avg no paid	22	21
Avg value	£31k	£31.5k

Underpayments May and June 2026 -
£22,867

March and April 2026 -
£18,930

Trend of aged overpayments and recoveries



4. Losses and Special Payments



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**Losses £5k and
over requiring
ARAC Approval**

**May and June 2026
£5,676**

*March and April 2026
£5,206*

**Losses under £5k
approved by DoF
and CEO**

**May and June 2026
£25,610**

(Appendix 3)
*March and April 2026
£18,550*

Losses – Requiring Approval from ARAC	£
Pharmacy wastage – BGH expired stock; power failure in BGH, which affected the fridges storing the drug (Ranibizumab (Ongavia))	5,676
All Other Losses	
Ex gratia	225
Overpayments of salaries, salary sacrifice, accommodation, Wagestream, private patient income, overseas patient income etc	805
4b Other causes* - expired stock, wastage, breakages	24,580
Total Losses	31,286

* 4b Other causes

In accordance with the Health Board's Losses and Special Payments Procedure (Procedure number: 066) category 4b is defined as:

4) Damage to buildings, their fittings, furniture and equipment and loss of equipment and property in stores and in use due to:

a. culpable causes e.g. theft, fraud, arson or sabotage whether proved or suspected, neglect of duty or gross carelessness

b. other causes

5. Other Areas



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Compliance with Capital Requirements

Project Bank Account (PBA)

The Withybush Fire Upgrade Phase 2 project meets the criteria for use of a Project Bank Account. The contractor set up an account with Barclays, which WG confirmed is a compliant provider, and payments have been made by the Health Board to this account since March 2026. The Health Board is actively engaged with the contractor to establish read only access to the account in order to monitor the account for compliance with governance and operational requirements.

Compliance with Tax Requirements

Compliance with VAT Requirements – No updates to report.

Compliance with Employment Tax Requirements – No updates to report.

Compliance with Reporting requirements

Annual Accounts 2025/26 – Audit certification by the Auditor General for Wales occurred on 26 June 2026 and submission to Welsh Government was prior to 30 June 2026.

Charities SORP (Statement of Recommended Practice) – SORP 2026 will apply to reporting periods starting on or after 1 January 2026; for Hywel Dda Health Charities the first year of implementation will be in respect of the 2026/27 annual accounts. Details of any relevant changes will be presented to the Charitable Funds Committee.



Appendices 1-4

Appendix 1a: Contracts awarded

Contracts Awarded Post Competitive Tender:

Title	Supplier	Term	Contract End Date Inc Extensions	Directorate	Total Contract Value ex VAT including extension period	Consultancy Y/N	Professional Services Y/N	Date of Board Approval
Dental Services - Ceredigion	RK	5 Years with an option to extend for a further 5 Years	31/07/2036	Primary Care	£ 5,300,000.00	No	No	Jan-26
Dental Services - Pembrokeshire	PJJ / Brecon DC Limited	5 Years with an option to extend for a further 5 Years	31/07/2036	Primary Care	£ 5,300,000.00	No	No	Jan-26
Hybrid Print and Post Solution Extension	PSL Print Management Limited	2 Years with no option to extend	31/05/2028	Digital Services	£ 1,343,214.70	No	No	May-26
Cisco Enterprise Agreement	Trustmarque Solutions Limited	3 Years with no option to extend	05/06/2029	Digital Services	£ 652,179.69	No	No	N/A
QS Professional Services for Major Infrastructure Team	LW	3 Years with no option to extend	31/03/2029	Estates	£ 516,652.47	No	Yes	N/A
Weight Management (Ceredigion)	Primary Care Dietitians	2 Years with an option to extend for a further 1 Year	30/06/2029	Primary Care	£ 180,000.00	No	No	N/A
Arts Referral Pathway (HARP)	Lot One (Ceredigion) - A4W Innovation CIC (£18,260) Lot Two (Pembrokeshire) - Span Arts (£18,260) Lot Three (Carmarthenshire A) - People Speak Up (£18,260) Lot Four (Carmarthenshire B) - Arts Care Gofal Celf (£18,260)	1 Year with an option to extend for a further 1 Year	31/03/2028	Arts in Health	£ 146,080.00	No	No	N/A
Arts Boost 5	Lot One (Ceredigion) - Small World Theatre (£9,700) Lot Two (Narberth) - Span Arts (£9,695.40) Lot Three (Llanelli) - People Speak Up (£9,700)	7 Months with an option to extend for a further 1 Year	31/12/2027	Arts in Health	£ 58,190.80	No	No	N/A
North Pembrokeshire Wellbeing & Creative Recovery Pilot	V C Gallery	1 Year with no option to extend	31/05/2027	Primary Care	£ 56,900.00	No	No	N/A
Ad-Hoc Recruitment Campaigns	Four Communications Limited	1 Year with no option to extend	31/08/2027	Workforce	£ 50,000.00	No	No	N/A
Kace Legacy Unlimited Licence Renewal	Softcat Plc	2 Years with no option to extend	17/05/2028	Digital Services	£ 26,125.29	No	No	N/A

Appendix 1b: Breaches of SFIs

Title	Supplier	Recurring or One Off	Contract Start	Contract End	Value (Ex VAT)	L4 Directorate	Action Taken	If recurring added to Workplan
Hire of HPAC30 415V Air Conditioning Unit - 01.06.26 to 31.05.27	Andrew Sykes Hire Limited	Recurring	01/06/2026	31/05/2027	£ 20,475.76	Operational Allied Health and Health Sciences (Pathology)	End User & Budget Holder Educated with Template Email and Relevant Director Informed for Awareness and Action. Also, breach added to Workplan.	Yes
Security Services to WGH	Safestyle Security Services Limited	Recurring	12/03/2025	18/03/2025	£ 20,258.40	Community and Integrated Medicine (Unscheduled Care Withybush)	End User & Budget Holder Educated with Template Email and Relevant Director Informed for Awareness and Action. Also, breach added to Workplan.	Yes
BD Body Guard T-Syringe Driver and Lockbox	Becton Dickinson (CME) UK Limited	One Off	N/A	N/A	£ 11,544.00	Community and Integrated Medicine (Pembrokeshire County)	End User & Budget Holder Educated with Template Email and Relevant Director Informed for Awareness and Action.	No
Stroke Services Consultation BSL Video	Helen Foulkes Translations	One Off	N/A	N/A	£ 7,200.00	Chief Executive (Communications)	End User & Budget Holder Educated with Template Email and Relevant Director Informed for Awareness and Action.	No

Appendix 2: Overpayment of Salaries

	Period covered by this report: 1 May 26 – 30 June 26		
Ref	Reason for Overpayment	Value (£)	Number of invoices
1	Processing Error	1,875.21	1
2	Late Notification of Changes	50,010.36	27
3	Late Notification of Termination	12,414.06	8
4	Late Notification of Absence	4,504.86	8
5	No Notification of Return to Work	-	-
		68,804.49	44

Appendix 3a: Losses and Special Payments over £1,000 to £5,000

2026/27	WRITE OFF LIST	
	Period covered by this report:	1st May to 30 June 2026
	Losses and Special Payments Category	Value (£)
		Explanation
	Total Write Off	-
	4b Other	1,030.36 P02-27 Withybush Hospital~~W WASTAGE / BREAKAGES WGH
	4b Other	1,146.82 P02-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
	4b Other	1,270.00 P02-27 Withybush Hospital~~W WASTAGE / BREAKAGES WGH
	4b Other	1,800.00 P02-27 Withybush Hospital~~W EXPIRED STOCK WGH
	4b Other	1,879.20 P02-27 Glangwili Hospital~~G WASTAGE / BREAKAGES GGH
	4b Other	2,750.75 P02-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
	4b Other	3,549.13 P03-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
	Total Other/Ex Gratia	13,426.26
	Total	13,426.26

Appendix 3b: Losses and Special Payments less than £1,000

2026/27	WRITE OFF LIST		
Period covered by this report:		1st May to 30 June 2026	
Losses and Special Payments Category	Value (£)	Explanation	
OVERPAYMENT OF SALARY	0.03	UNDERPAID OF INVOICE	
OVERPAYMENT OF SALARY	0.03	UNDERPAID OF INVOICE	
SALARY SACRIFICE	52.65	COLLECTION EFFORTS EXHAUSTED - NOT VIABLE FOR CCI	
OVERPAYMENT OF SALARY	562.55	CCI COLLECTION EFFORTS EXHAUSTED	
Total Write Off	615.26		
4b Other	- 7,200.00	P02-27 Bronglais Hospital~~B EXPIRED STOCK BGH	
4b Other	- 626.40	P02-27 Glangwili Hospital~~G WASTAGE / BREAKAGES GGH	
4b Other	- 7.02	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH	
4b Other	- 6.79	P02-27 Glangwili Hospital~~G WASTAGE / BREAKAGES GGH	
4b Other	0.03	P03-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.06	P02-27 Bronglais Hospital~~B EXPIRED STOCK BGH	
4b Other	0.07	P02-27 Glangwili Hospital~~G WASTAGE / BREAKAGES GGH	
4b Other	0.08	P03-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH	
4b Other	0.08	P02-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.10	P03-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH	
4b Other	0.10	P02-27 Glangwili Hospital~~G WASTAGE / BREAKAGES GGH	
4b Other	0.11	P03-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.13	P03-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH	
4b Other	0.14	P02-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH	
4b Other	0.16	P02-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.19	P02-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.23	P02-27 Glangwili Hospital~~G WASTAGE / BREAKAGES GGH	
4b Other	0.26	P03-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH	
4b Other	0.27	P02-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.28	P02-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.32	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH	
4b Other	0.34	P03-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.35	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH	
4b Other	0.38	P02-27 Glangwili Hospital~~G WASTAGE / BREAKAGES GGH	
4b Other	0.38	P03-27 Prince Philip Hospital~~P EXPIRED STOCK PPH	
4b Other	0.45	P02-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.45	P02-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.45	P02-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.55	P02-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.59	P03-27 Withybush Hospital~~W WASTAGE / BREAKAGES WGH	
4b Other	0.78	P03-27 Bronglais Hospital~~B EXPIRED STOCK BGH	
4b Other	0.83	P03-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.84	P02-27 Withybush Hospital~~W EXPIRED STOCK WGH	
4b Other	0.84	P02-27 Withybush Hospital~~W WASTAGE / BREAKAGES WGH	
4b Other	0.87	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH	
4b Other	0.91	P03-27 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH	
4b Other	0.96	P02-27 Glangwili Hospital~~G WASTAGE / BREAKAGES GGH	
4b Other	0.97	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH	
4b Other	0.98	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH	
4b Other	0.98	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH	
4b Other	1.19	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH	
4b Other	1.21	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH	
4b Other	1.29	P03-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	1.47	P03-27 Prince Philip Hospital~~P EXPIRED STOCK PPH	
4b Other	1.53	P03-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	1.59	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH	
4b Other	1.70	P02-27 Glangwili Hospital~~G WASTAGE / BREAKAGES GGH	
4b Other	1.75	P02-27 Glangwili Hospital~~G WASTAGE / BREAKAGES GGH	
4b Other	1.91	P03-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH	
4b Other	1.92	P02-27 Glangwili Hospital~~G WASTAGE / BREAKAGES GGH	
4b Other	2.02	P03-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	2.04	P02-27 Prince Philip Hospital~~P EXPIRED STOCK PPH	
4b Other	2.06	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH	
4b Other	2.12	P02-27 Bronglais Hospital~~B EXPIRED STOCK BGH	
4b Other	2.16	P03-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	2.28	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH	
4b Other	2.30	P02-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	2.35	P02-27 Withybush Hospital~~W WASTAGE / BREAKAGES WGH	

4b Other	2.40	P02-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	2.40	P02-27 Glangwili Hospital--G EXPIRED STOCK GGH
4b Other	2.47	P02-27 Glangwili Hospital--G EXPIRED STOCK GGH
4b Other	2.53	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	2.92	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	3.04	P02-27 Glangwili Hospital--G EXPIRED STOCK GGH
4b Other	3.05	P03-27 Glangwili Hospital--G EXPIRED STOCK GGH
4b Other	3.10	P02-27 Glangwili Hospital--G EXPIRED STOCK GGH
4b Other	3.23	P03-27 Withybush Hospital--W WASTAGE / BREAKAGES WGH
4b Other	3.28	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	3.67	P02-27 Glangwili Hospital--G WASTAGE / BREAKAGES GGH
4b Other	3.82	P03-27 Bronglais Hospital--B WASTAGE / BREAKAGES BGH
4b Other	3.84	P02-27 Glangwili Hospital--G EXPIRED STOCK GGH
4b Other	3.92	P02-27 Glangwili Hospital--G EXPIRED STOCK GGH
4b Other	3.95	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	4.13	P03-27 Glangwili Hospital--G EXPIRED STOCK GGH
4b Other	4.24	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	4.49	P02-27 Glangwili Hospital--G EXPIRED STOCK GGH
4b Other	4.61	P03-27 Glangwili Hospital--G EXPIRED STOCK GGH
4b Other	4.80	P02-27 Bronglais Hospital--B WASTAGE / BREAKAGES BGH
4b Other	4.86	P03-27 Glangwili Hospital--G EXPIRED STOCK GGH
4b Other	4.91	P02-27 Glangwili Hospital--G EXPIRED STOCK GGH
4b Other	4.92	P02-27 Glangwili Hospital--G EXPIRED STOCK GGH
4b Other	5.03	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	5.10	P02-27 Bronglais Hospital--B EXPIRED STOCK BGH
4b Other	5.29	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	5.40	P02-27 Bronglais Hospital--B EXPIRED STOCK BGH
4b Other	5.57	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	5.82	P02-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	5.94	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	6.09	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	6.22	P02-27 Withybush Hospital--W WASTAGE / BREAKAGES WGH
4b Other	6.51	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	6.53	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	6.58	P02-27 Glangwili Hospital--G EXPIRED STOCK GGH
4b Other	6.90	P03-27 Bronglais Hospital--B EXPIRED STOCK BGH
4b Other	7.20	P02-27 Bronglais Hospital--B EXPIRED STOCK BGH
4b Other	7.20	P02-27 Bronglais Hospital--B EXPIRED STOCK BGH
4b Other	7.55	P03-27 Glangwili Hospital--G EXPIRED STOCK GGH
4b Other	7.65	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	7.74	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	7.80	P02-27 Glangwili Hospital--G EXPIRED STOCK GGH
4b Other	7.83	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	8.40	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	8.93	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	8.99	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	9.48	P03-27 WDA - HDUHB--E EXPIRED STOCK WDA
4b Other	10.04	P02-27 Prince Philip Hospital--P EXPIRED STOCK PPH
4b Other	10.07	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	10.50	P02-27 Glangwili Hospital--G EXPIRED STOCK GGH
4b Other	10.53	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	10.68	P02-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	11.52	P02-27 Bronglais Hospital--B EXPIRED STOCK BGH
4b Other	12.34	P02-27 Glangwili Hospital--G EXPIRED STOCK GGH
4b Other	12.67	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	12.68	P02-27 Glangwili Hospital--G EXPIRED STOCK GGH
4b Other	13.12	P02-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	13.80	P02-27 Glangwili Hospital--G EXPIRED STOCK GGH
4b Other	13.90	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	14.40	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	14.76	P03-27 Glangwili Hospital--G EXPIRED STOCK GGH
4b Other	15.14	P02-27 Glangwili Hospital--G EXPIRED STOCK GGH
4b Other	16.34	P02-27 Bronglais Hospital--B WASTAGE / BREAKAGES BGH
4b Other	16.51	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	16.58	P02-27 Bronglais Hospital--B WASTAGE / BREAKAGES BGH
4b Other	16.74	P03-27 Bronglais Hospital--B EXPIRED STOCK BGH
4b Other	17.14	P03-27 Bronglais Hospital--B EXPIRED STOCK BGH
4b Other	17.71	P03-27 Bronglais Hospital--B EXPIRED STOCK BGH
4b Other	18.31	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	18.34	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	18.61	P03-27 Bronglais Hospital--B EXPIRED STOCK BGH
4b Other	18.72	P03-27 Glangwili Hospital--G EXPIRED STOCK GGH
4b Other	18.86	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	19.12	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	20.10	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	20.38	P02-27 Glangwili Hospital--G EXPIRED STOCK GGH
4b Other	20.44	P02-27 Aseptics - HDUHB--Z ASEPTICS EXPIRED STOCK
4b Other	20.52	P02-27 Glangwili Hospital--G EXPIRED STOCK GGH
4b Other	20.52	P03-27 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	20.65	P02-27 Glangwili Hospital--G EXPIRED STOCK GGH

4b Other	21.60	P02-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	22.34	P02-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	23.57	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	23.96	P02-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	24.00	P03-27 Withybush Hospital~~Z ASEPTICS EXPIRED STOCK
4b Other	24.05	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	24.16	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	24.80	P03-27 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	25.10	P03-27 Bronglais Hospital~~B EXPIRED STOCK BGH
11 EX-GRATIA	26.00	Travel costs for cancelled appointment - AWP
4b Other	26.15	P02-27 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	27.24	P02-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	27.25	P03-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	27.77	P02-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	27.89	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	29.45	P03-27 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	30.00	P02-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
11 EX-GRATIA	30.00	Ex-Gratia - Lost Property
4b Other	30.05	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	30.49	P02-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	30.78	P02-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	31.20	P03-27 Withybush Hospital~~Z ASEPTICS EXPIRED STOCK
4b Other	31.78	P02-27 Withybush Hospital~~Z ASEPTICS EXPIRED STOCK
4b Other	33.58	P02-27 Glangwili Hospital~~G WASTAGE / BREAKAGES GGH
4b Other	34.87	P02-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	35.15	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	39.48	P03-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	39.79	P02-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	40.15	P03-27 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	40.77	P02-27 Glangwili Hospital~~G WASTAGE / BREAKAGES GGH
4b Other	42.00	P03-27 Withybush Hospital~~Z ASEPTICS EXPIRED STOCK
4b Other	42.72	P03-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	43.20	P02-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	43.20	P02-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	43.67	P02-27 Withybush Hospital~~W WASTAGE / BREAKAGES WGH
4b Other	48.43	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	50.00	Loss of Petty Cash Float - Ty Llewelyn
4b Other	50.40	P02-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	54.00	P03-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	54.61	P03-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	55.30	P02-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	56.11	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	56.38	P03-27 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	56.58	P03-27 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	58.21	P02-27 Prince Philip Hospital~~P EXPIRED STOCK PPH
11 EX-GRATIA	59.99	Ex-Gratia - Lost Property
4b Other	62.17	P02-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	62.88	P03-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	63.06	P03-27 Glangwili Hospital~~G WASTAGE / BREAKAGES GGH
4b Other	64.80	P03-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	65.99	P03-27 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	66.00	P02-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	66.23	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	66.24	P02-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	67.71	P02-27 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	69.00	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	69.14	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	70.20	P03-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	71.40	P02-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	71.54	P03-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	78.30	P02-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	80.64	P03-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	80.77	P02-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	81.55	P02-27 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	84.12	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	85.20	P02-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	87.90	P02-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	87.90	P02-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	87.90	P02-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	91.80	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	92.40	P02-27 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	105.64	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	105.64	P03-27 Glangwili Hospital~~W EXPIRED STOCK WGH
11 EX-GRATIA	109.50	Ex-Gratia - Lost Property
4b Other	117.84	P02-27 Glangwili Hospital~~G WASTAGE / BREAKAGES GGH

4b Other	117.84	P02-27 Glangwili Hospital~~G WASTAGE / BREAKAGES GGH
4b Other	118.08	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	119.58	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	120.12	P03-27 Glangwili Hospital~~G WASTAGE / BREAKAGES GGH
4b Other	127.26	P03-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	127.27	P03-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	131.18	P02-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	134.40	P03-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	140.55	P02-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	143.94	P02-27 Withybush Hospital~~W WASTAGE / BREAKAGES WGH
4b Other	165.60	P03-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	167.48	P02-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	186.14	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	190.00	Band 2/3 overpayment
4b Other	192.00	P03-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	207.00	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	212.40	P02-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	212.99	P03-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	240.00	P03-27 Withybush Hospital~~Z ASEPTICS EXPIRED STOCK
4b Other	241.15	P02-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	242.40	P02-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	254.02	P02-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	259.71	P02-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	268.32	P03-27 Withybush Hospital~~W WASTAGE / BREAKAGES WGH
4b Other	286.92	P03-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	288.43	P02-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	291.31	P02-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	294.17	P02-27 Withybush Hospital~~W WASTAGE / BREAKAGES WGH
4b Other	298.40	P02-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	306.72	P03-27 Glangwili Hospital~~G WASTAGE / BREAKAGES GGH
4b Other	309.04	P02-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	311.03	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	335.52	P03-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	342.00	P03-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	342.62	P02-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	374.88	P03-27 Glangwili Hospital~~G WASTAGE / BREAKAGES GGH
4b Other	393.60	P02-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	397.27	P03-27 Withybush Hospital~~Z ASEPTICS EXPIRED STOCK
4b Other	429.84	P03-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	458.33	P02-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	486.00	P03-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	498.46	P02-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	583.49	P02-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	617.04	P03-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	769.82	P02-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	876.28	P02-27 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	965.66	P02-27 Glangwili Hospital~~G EXPIRED STOCK GGH
Sub total	11,568.20	
Total	12,183.46	

Appendix 4: Hywel Dda and NWSSP P2P Improvement Plan (Action Plan Summary and Progress to Date)

Executive summary

Following exploratory discussions between senior Finance and NWSSP colleagues, a three-themed action plan has been developed to reduce the volume and age profile of Invoices on Hold (IOH), with practical actions now underway around receipting reminders, Scan4Safety opportunities, targeted supplier review, and management of aged items. Ongoing oversight is expected through Senior Finance Group, Non-Pay Group and ARAC.

1. Overall objective

The objective is to reduce and sustainably manage Invoices on Hold (IOH) by improving receipting compliance, strengthening Procure-to-Pay controls, prioritising recurring problem areas, and introducing clearer escalation routes for persistent non-compliance.

2. What has been achieved to date

Action plan agreed: Hywel Dda and NWSSP have agreed three priority workstreams: process/environment improvements, targeted supplier reviews, and focused management of aged invoices on hold.

CTM receipting reminder pilot progressed: Local Procurement have met with CTM counterparts regarding the CTM receipting reminder pilot, and the necessary steps are now being progressed to get this operational as quickly as possible.

Scan4Safety opportunity explored: NWSSP has raised the potential expansion of Scan4Safety technology and requested an implementation timeline, with store locations identified as potential pilot areas.

Cross-Health Board learning initiated: Local Procurement have contacted other Health Boards to understand how they manage provisions, managed print and other high-volume invoice categories.

Managed print review commenced: A preliminary meeting has been arranged with the Digital Director to discuss the current managed print position, future plans and procurement timelines.

Governance route identified: Progress updates are expected through Senior Finance Group and/or Non-Pay Group, with the overall action plan also intended for ARAC consideration.

Oracle systems engagement planned: Once more information is available on the CTM reminder pilot and system requirements, a session will be arranged including the Oracle systems team.

3. Forward plan

Workstream	Action	Lead / forum indicated	Output / target
Process and system improvements	Pilot Scan4Safety / scanner-based receipting, initially considering NWSSP store locations.	NWSSP	Implementation timeline to be confirmed.

Process and system improvements	Implement CTM approval hierarchy reminders for receptors who have not actioned invoices on hold reminders.	NWSSP / Hywel Dda	Pilot to be progressed and system requirements clarified.
Process and system improvements	Arrange a session with the Oracle systems team once further information is available.	Hywel Dda	Ensure system colleagues are aware and able to support.
Compliance and control	Review repeated non-compliance and draft criteria for escalation or possible access revocation.	Hywel Dda	Proposal to be considered through ARAC.
PO compliance	Consider raising purchase orders for manual invoices for NHS Wales and Local Authorities, mirroring the Aneurin Bevan approach if appropriate.	Hywel Dda	Assess feasibility and relevance to IOH volume.
Targeted suppliers	Review provisions suppliers and approach, linked to high-volume quantity-related holds.	Hywel Dda / NWSSP	Identify good practice and potential pilot approach.
Targeted suppliers	Review managed print arrangements, current position, future plans and procurement timelines.	Hywel Dda / NWSSP	Reduce recurring maximum shipment / managed print invoice holds.
Aged IOH management	Review all items older than 180 days, excluding targeted suppliers.	Hywel Dda	Reduce to zero by 31 October 2026 and maintain.
Aged IOH management	Review implications of moving the aged IOH profile to only items under 90 days.	Hywel Dda	Assess potential target from 31 January 2027.

4. Governance and oversight

- Senior Finance Group and/or Non-Pay Group to receive ongoing updates and maintain momentum.
- The three-themed action plan is to be summarised for the next appropriate ARAC meeting.
- ARAC support is expected to be sought for the proposed approach, including potential access revocation for persistent breaches of agreed criteria.
- The Non-Pay Group provides a regular touchpoint with the Director of Finance and Deputy Director of Finance and is expected to be an appropriate forum for ongoing catch-up.

5. Suggested immediate next steps

- Confirm the implementation route and timetable for the CTM receipting reminder pilot.
- Obtain the Scan4Safety implementation timeline and agree whether NWSSP stores should proceed as pilot sites.
- Complete benchmarking with other Health Boards and summarise transferable good practice.
- Complete the managed print discussion and draw out procurement or contract-related actions.
- Develop a draft repeat-offender escalation/access revocation framework for discussion.

- Establish a tracker for >180-day items to monitor delivery against the 31 October 2026 target.