



**PWYLLGOR ARCHWILIO A SICRWYDD RISG
AUDIT AND RISK ASSURANCE COMMITTEE**

DYDDIAD Y CYFARFOD: DATE OF MEETING:	14 April 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 UHB'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:

- a) 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.
- b) While the level of staff overpayments increased, the average recovery period has decreased from 14 to 7 months. Further details are provided on Schedule 3 of the Report. The target is to have no overpayments; however, the total overpaid during January and February 2026 represents 0.23% of the average monthly net pay costs (November and December 2025 – 0.22%).

- c) There were two individual losses exceeding £5,000 in January and February 2026 in respect of a written off debt (£7.9k) and wastage of a drug (£5.1k); 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 £26,234, a decrease 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.

To improve compliance across all aspects of the P2P process, a cohesive approach is undertaken between the Core Accounting Team, local Procurement team and NWSSP Accounts Payable to review and triangulate appropriate actions in conjunction with NWSSP's national IOH initiatives.

In addition, training is provided to areas where there are frequently high numbers of failures. This is in addition to contacting suppliers with invoices on hold without a PO and/or contacting the service users to raise a PO if required.

- b) Single Tender Actions (STAs) and contracts awarded are carefully controlled. No STAs have been made since March 2024.
- c) Schemes of Delegation reflect the requirement for individuals within the organisation to have the appropriate delegated powers. The Capital Scheme of Delegation has been amended replacing an Assistant Director of Finance with the Executive Director of Strategy and Planning for approval of requisitions up to £1m in respect of schemes that have already been agreed via the Capital approval process.

Other matters:

1. Special Payment (Healthcare Support Workers – Band 2/3)

Following a national review of HCSW's roles and responsibilities a Recognition payment of £3.4m was paid to 1,058 staff. WG approval is required for this Special payment. Further details are provided on Schedule 4b. Losses and Special Payments (continued) and in Appendix 4.

2. Capital Scheme of Delegation – specific to the Witherbush Fire Scheme Phase 2 and Bronglais Fire Scheme

To ensure any variations to construction contracts are managed in a timely manner there is a requirement to specify limits of approval. These have been approved by the Executive Director of Strategy and Planning as Senior Responsible Office for the Project and are detailed in

Appendix 5 for noting. Approval is not required as this is not an amendment to the Scheme of Delegation per se, merely providing clarity in respect of limits of approval.

Argymhelliad / Recommendation

The Audit and Risk Assurance Committee is asked to:

- **SCRUTINISE** the award of contracts listed in Appendix 1a.
- **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.
- **DISCUSS** losses as detailed in Appendix 3 and **APPROVE** the losses in excess of £5,000.
- **APPROVE** The Capital Scheme of Delegation amendments replacing an Assistant Director of Finance with the Executive Director of Strategy and Planning for **RATIFICATION** by the Board.
- **NOTE** the requirement to specify limits of approval for the Capital Scheme of Delegation specific to the Worthybush Fire Scheme Phase 2 and Bronglais Fire Scheme.
- **NOTE** the recognition payment the Health Board has made to eligible Health Care Support Workers and submission to Welsh Government for its' approval as a special payment.
- Take **ASSURANCE** from the actions taken to:
 - a) Improve Purchase To Pay (P2P) compliance
 - b) Manage Single Tender Actions (STAs) and
 - c) Update Schemes of Delegation as appropriate.

Amcanion: (rhaid cwblhau)

Objectives: (must be completed)

Committee ToR Reference: Cyfeirnod Cylch Gorchwyl y Pwyllgor:	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 a Sgôr Cyfredol: Datix Risk Register Reference and Score:	BAF SO9-PR20 BAF SO10-PR33
Parthau Ansawdd: Domains of Quality	Not Applicable

Quality and Engagement Act (sharepoint.com)	
Galluogwyr Ansawdd: Enablers of Quality: Quality and Engagement Act (sharepoint.com)	Not Applicable
Amcanion Strategol y BIP: UHB Strategic Objectives:	Not Applicable
Amcanion Cynllunio Planning Objectives	Not Applicable
Amcanion Llesiant BIP: UHB Well-being Objectives: Hyperlink to HDdUHB Well-being Objectives Annual Report 2021-2022	10. 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 – Worthybush General Hospital WRP – Welsh Risk Pool

Partïon / Pwyllgorau â ymgynhorwyd ymlaen llaw y Pwyllgor Archwilio a Sicrwydd Risg Parties / Committees consulted prior to Audit and Risk Assurance Committee:	UHB's Finance Team UHB's Management Team
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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.
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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6.1 Financial Assurance Report for the period 1 January to 28 February 2026 Audit and Risk Assurance Committee

14 April 2026

Compliance requirements for ARAC - Overview



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Requirement	Reporting	Frequency	Status	Reference
Scheme of delegation changes (non-Capital)	<ul style="list-style-type: none"> Exception reporting for approval 	As appropriate	Compliant	Capital SoD change (Schedule 5)
Compliance with Purchase to Pay requirements	<ul style="list-style-type: none"> Breaches of the No PO, No Pay policy/Instructions for noting 	Bi-monthly	Assure Committee	Schedule 2a
	<ul style="list-style-type: none"> Public Sector Payment Policy (PSPP) compliance 	Bi-monthly	Assure Committee	Schedule 2a
	<ul style="list-style-type: none"> Tenders awarded for noting 	Bi-monthly	Assure Committee	Schedule 2b
	<ul style="list-style-type: none"> Single tender action 	Bi-monthly	Assure Committee	Schedule 2b
	<ul style="list-style-type: none"> Breaches of Standing Financial Instructions (SFIs) 	Bi-monthly	Advise Committee	Schedule 2b
Compliance with Income to Cash requirements	<ul style="list-style-type: none"> Overpayments of staff salaries and recovery procedures for noting 	Bi-monthly	Advise Committee	Schedule 3
Losses & Special payments and Write offs	<ul style="list-style-type: none"> Write off schedule Approval of losses and special payments 	Bi-monthly	Advise Committee	Schedule 4
Compliance with Capital requirements	<ul style="list-style-type: none"> Scheme of delegation approval for capital Project Bank Accounts 	As appropriate/ Following approval of annual capital plan	Assure Committee	Schedule 5
Compliance with Tax requirements	<ul style="list-style-type: none"> Compliance with VAT requirements 	Bi-monthly	Compliant	N/a – no changes
	<ul style="list-style-type: none"> Compliance with employment taxes 	Bi-monthly	Compliant	N/a – no changes
Compliance with Reporting requirements	<ul style="list-style-type: none"> 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	N/a – no changes

2a. Compliance with Purchase to Pay requirements



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IOH

January and February 2026
No. 223; Value £1,357k

November and December 2025
No. 190; Value £1,262k

Cumulative to end February 2026
No. 224*; Value £1,219k

Cumulative to end of December 2025
No. 96; Value £350k

PSPP

Non – NHS (statutory target > 95%)

January 2026 – **97.0%**
February 2026 – **96.2%**

Cumulative to 28 February 2026
96.6%

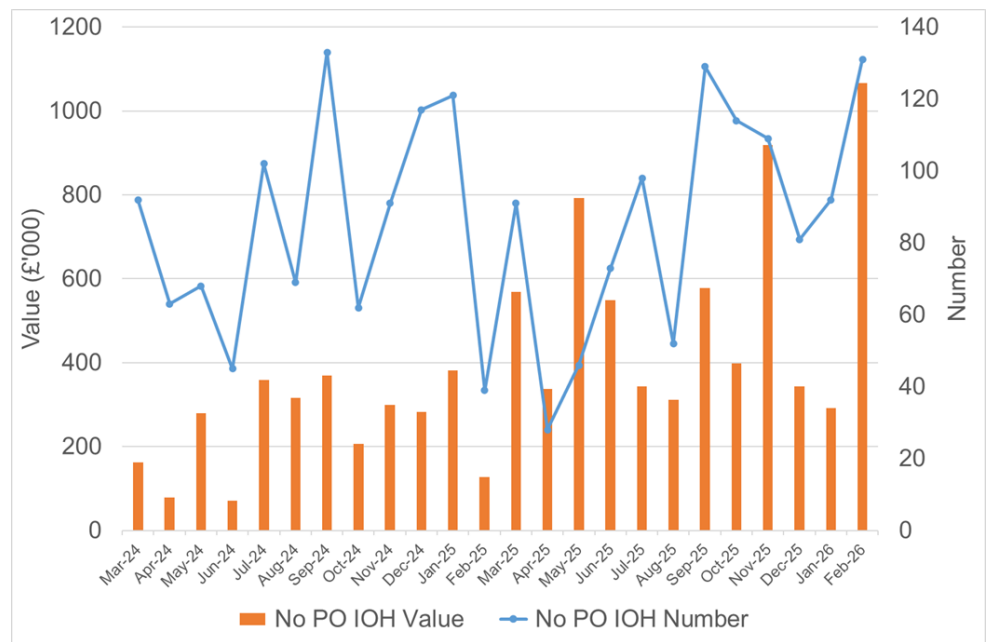
NHS (no statutory target)

January 2026 – 85.5%
February 2026 – 73.6%

Cumulative to 28 February 2026
86.7%

*Significant increase due to Procurement resourcing constraints, which have now been resolved. Cumulative in month position to date (March 2026) has improved, reducing from 224 to 104.

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		
Healthcare Business Solutions (UK) Ltd	20	552,381
Softcat	1	183,153
Paul Sartori Foundation	3	59,476
Teifi Surgery	1	57,431
Health Board Non-Compliance exceeding £50,000:	No. of invoices	Value £
Clinical Care Groups/Executive function		
Planned and Specialist Care/Planned Care Management	21	565,279
Digital/IT and Information	7	267,826
Community and Integrated Medicine/Cered County Management	5	88,126
Community and Integrated Medicine/Pembs County Management	3	59,476

Improvements

A joint improvement plan between Finance, Local Procurement and Accounts Payable to decisively reduce non-compliance with P2P

2b. Compliance with Purchase to Pay requirements



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STA

January and February 2026
No. 0; Value £0

November and December 2025
No. 0; Value £0

Tenders
Awarded
(>£25k)

January and February 2026
No. 15; Value £10,211,568

November and December 2025
No. 17; Value £5,443,422

Consultancy

January and February 2026
No. 0; Value £0

November and December 2025
Number = 0; Value = £0

Top 5 Tenders Awarded (>£25k)

Supplier	Description	Value £	Department
Healios	Autism Diagnostic Assessments - Children	4,000,000	MH & LD
Part B Group Limited	Design Team for the BGH Fire Scheme	1,566,388	Capital Planning / Estates
Softcat Plc	Citrix Hardware Replacement	995,094	Digital
Norty Limited T/A T-Pro	NHS SBS Digital Dictation, Speech Recognition and Outsourced Transcription Framework Agreement	613,935	Digital
Probrand Limited	Digital Carts on Wheels (COWs) Requirement	612,000	Operations
Total		7,787,417	

Contracts awarded (>£25k) and breaches of SFIs

Contracts Awarded	Number	Value £	Details
Post competitive tender	11	8,556,342	Appendix 1a
Direct awards via Framework agreement	4	1,655,226	Appendix 1a
VEAT	-	-	-
Total*	15	10,211,568	
Consultancy Contracts	-	-	-
Breaches of SFIs	7	138,996	Appendix 1b
Contract Awards reported retrospectively	-	-	-

* Includes any contract awards reported retrospectively

3. Compliance with Income to Cash



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**Salary
Overpayments**

January and February 2026
No. 52; Value £48,610
(Appendix 2)

November and December 2025
No. 39; Value £39,373

Debt balance at 28 February 2026: £294k; average recovery period of 7 months

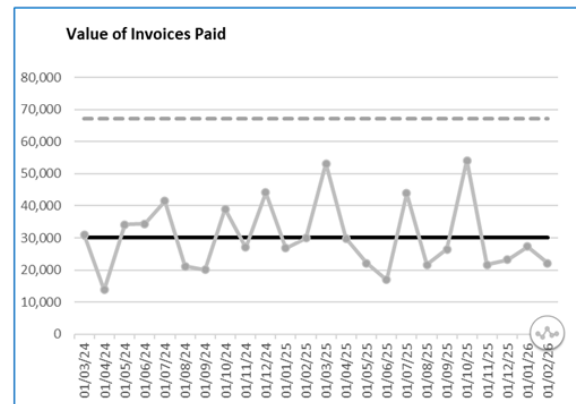
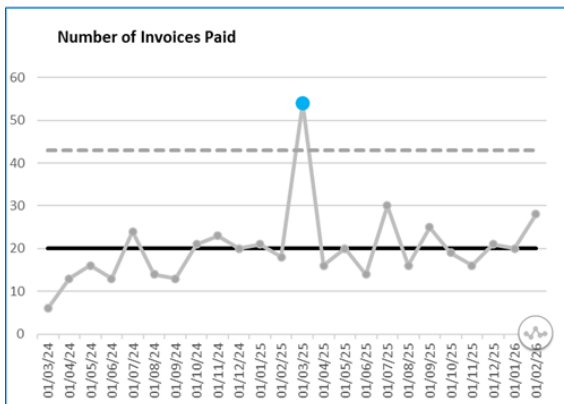
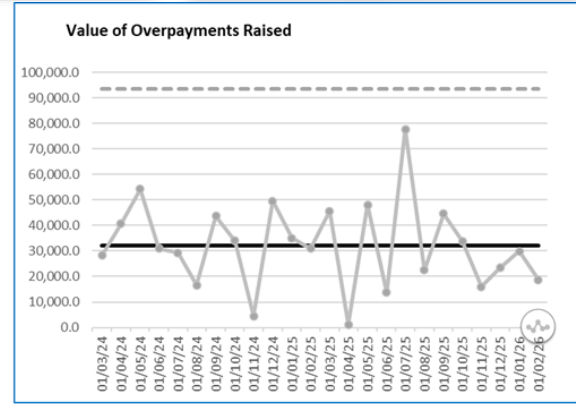
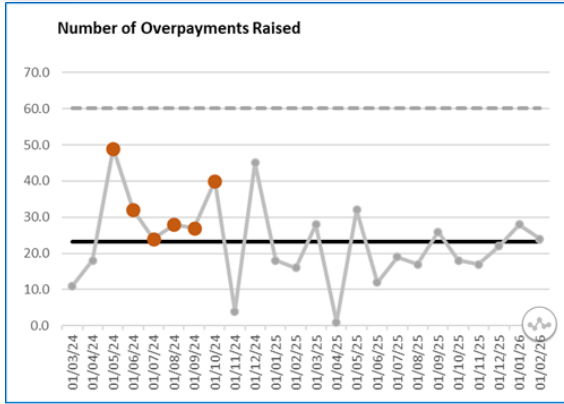
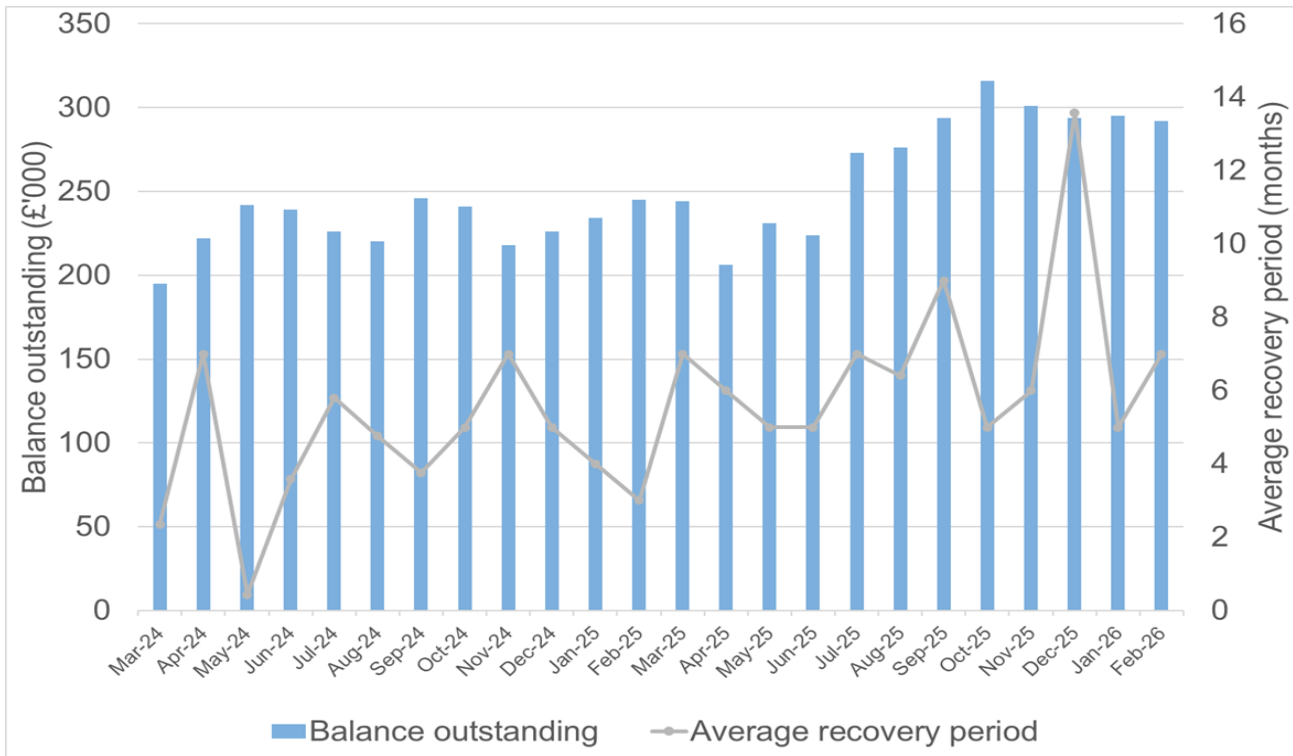
31 December: £292k; average recovery period of 14 months

	Feb-26	Dec-25
Avg no of invoices raised	24	23
Avg value	£32k	£33.5k
Avg no paid	20	19
Avg value	£30k	£30k

Underpayments January and February 2026 - £7,948

November and December 2025 - £22,511

Trend of aged overpayments and recoveries



4a. Losses and Special Payments



Losses £5k and over requiring ARAC Approval

**January and February 2026
£13,050**
*November and December 2025
£5,316*

Losses under £5k approved by DoF and CEO

**January and February 2026
£26,234
(Appendix 3)**
*November and December 2025
£27,590*

Losses – Requiring Approval from ARAC	£
Overseas Patient – collection efforts exhausted/legal recommendation to write off	7,950
Pharmacy wastage – WGH expired stock; change in treatment recommendation led to product being redundant (subsequently expired)	5,100
All Other Losses	
Ex gratia	244
Overpayments of salaries, salary sacrifice, accommodation, Wagestream, private patient income etc	7,631
4b Other causes* - expired stock, wastage, breakages	18,359
Total Losses	39,284

*** 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

4b. Losses and Special Payments (continued)



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Special Payments – Ex Gratia (requiring Welsh Government approval)

Healthcare Support Workers (HCSW) – Band 2/3 status

The special payment relates to a national review of HCSWs focusing on their original Band 2 status and clinical work that may have been completed previously in line with Band 3 duties as per the Agenda for Change national profile for Band 3.

The Health Board engaged in All Wales discussions in respect of a framework agreement, recognising there would be a resulting liability to resolve the grievances raised, informed by latest national discussions and an initial local assessment of the workforce affected and principles to be applied.

The national discussions in respect of a framework agreement were subsequently developed to include both a Recognition payment and a Corrective payment, to be paid to all eligible staff. It is the Recognition payment that is deemed to be classified as a Special Payment, ex gratia.

Latest figures for Recognition payments are £3.4m, payable to 1,058 staff. The payment process is currently live with calculations and payments being processed by the NWSSP Payroll Team. The majority of staff affected were paid in February, with further payments in March and April. There is an ongoing review process as staff raise queries in respect of payments therefore the final position has yet to be finalised.

Further details are provided in **Appendix 4**.

5. Other Areas



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Compliance with Capital Requirements

Capital Scheme of Delegation - general

The Capital Scheme of Delegation reflects the requirement for the appropriate individual within the organisation to have delegated powers. In this instance, an amendment has been made to replace an Assistant Director of Finance with the Executive Director of Strategy and Planning. This is for the approval of requisitions up to £1m for schemes that have already been agreed via the Capital approval process and pre-approved by the Head of Capital Planning for assurance of their validity. All requisitions in excess of £1m require one-off limit increase approval by the Director of Finance. Approval by the Committee for ratification by the Board is required.

Capital Scheme of Delegation – specific to the Withybush Fire Scheme Phase 2 and Bronglais Fire Scheme

To ensure any variations to construction contracts are managed in a timely manner there is a requirement to specify limits of approval. These have been approved by the Executive Director of Strategy and Planning as Senior Responsible Office for the Project and are detailed in **Appendix 5** for noting.

Project Bank Account (PBA)

The Withybush Fire Scheme Upgrade Phase 2 project meets the criteria for use of a Project Bank Account (PBA). The contractor has set up an account with Barclays, which WG has confirmed is a compliant provider, and the first payment for the construction phase will be made in March 2026.

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 – the Financial Accounting Team is currently completing the draft Accounts for submission to WG by **1 May 2026**. The draft Accounts together with draft Remuneration Report, Accountability Report and Performance Report will be presented to ARAC on **7 May 2026**.

Audit Wales are proposing audit certification of the 2025/26 annual accounts on **26 June 2026**.



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6.1 Financial Assurance Report for the period 1 January to 28 February 2026 Audit and Risk Assurance Committee

14 April 2026

Appendices 1-3

Appendix 1a: Contracts awarded

Contracts Awarded Post Competitive Tender:

P Reference & Title	P0325 - Autism Diagnostic Assessments - Children (Ad Hoc)
Supplier	Healios
Contract Period	19/01/2026 to 18/01/2028
Value	£4,000,000.00
Department	Mental Health and Learning Disabilities
Professional Services (Yes/No)	No
Date of Board Approval (If Applicable)	27/11/2025
Compliant	Y
Comment	Following a competitive tender, Healios were awarded a 24 month contract for Autism Diagnostic Assessments - Children (Ad Hoc). An option to extend the contract for a further 24 months is included in the award.

P Reference & Title	P0244CA - Design Team for BGH Fire Scheme
Supplier	Part B Group Limited
Contract Period	01/02/2026 to 31/08/2029
Value	£1,566,388.00
Department	Capital Planning / Estates
Professional Services (Yes/No)	Yes
Date of Board Approval (If Applicable)	27/11/2025
Compliant	Y
Comment	Following a competitive tender, Part B Group Limited were awarded a 42 month contract for a Design Team for the BGH Fire Scheme. This contract award does not allow for an extension.

P Reference & Title	P0432 – Citrix Hardware Replacement
Supplier	Softcat Plc
Contract Period	01/03/2026 to 31/10/2030
Value	£995,094.20
Department	Digital Services
Professional Services (Yes/No)	No
Date of Board Approval (If Applicable)	29/01/2026
Compliant	Y
Comment	Following a competitive tender, Softcat Plc were awarded a 55 month contract for a Citrix Hardware Replacement. An option to extend the contract for a further 12 months is included in the award.

P Reference & Title	P0433 - Digital Carts on Wheels (COWs) Requirement
Supplier	Probrand Limited
Contract Period	16/02/2026 to 31/03/2029
Value	£612,000.00
Department	Digital Services
Professional Services (Yes/No)	No
Date of Board Approval (If Applicable)	N/A
Compliant	Y
Comment	Following a competitive tender, Probrand Limited were awarded a 36 month contract for a Digital Carts on Wheels (COWs) Requirement. An option to extend the contract for a further 12 months is included in the award.

P Reference & Title	P0355 - Project Manager for the Major Infrastructure Scheme at GGH
Supplier	Provelio Limited
Contract Period	01/03/2026 to 28/02/2030
Value	£450.111.06
Department	Capital Planning / Estates
Professional Services (Yes/No)	Yes
Date of Board Approval (If Applicable)	N/A
Compliant	Y
Comment	Following a competitive tender, Provelio Limited were awarded a 48 month contract for a Project Manager for the Major Infrastructure Scheme at GGH. An option to extend the contract for a further 12 months is included in the award.

P Reference & Title	P0443 - Insourcing of Diagnostic Procedures
Supplier	ID Medical Group
Contract Period	09/02/2026 to 31/03/2026
Value	£400,000.00
Department	Scheduled Care
Professional Services (Yes/No)	No
Date of Board Approval (If Applicable)	N/A
Compliant	Y
Comment	Following a competitive tender, ID Medical Group were awarded a 2 month contract for the Insourcing of Diagnostic Procedures. An option to extend the contract for a further 12 months is included in the award.

P Reference & Title	P0154A - Cancer Services Hair Loss Support
Supplier	Caring Hair (Cancer Hair Care)
Contract Period	01/02/2026 to 31/01/2028
Value	£363,476.00
Department	Oncology
Professional Services (Yes/No)	No
Date of Board Approval (If Applicable)	N/A
Compliant	Y
Comment	Following a competitive tender, Caring Hair (Cancer Hair Care) were awarded a 24 month contract for Cancer Services Hair Loss Support. An option to extend the contract for a further 24 months is included in the award.

P Reference & Title	P0244D - Site Supervisor for the WGH Fire Scheme
Supplier	Drac Consulting Limited
Contract Period	09/02/2026 to 08/02/2028
Value	£90,914.85
Department	Capital Planning / Estates
Professional Services (Yes/No)	Yes
Date of Board Approval (If Applicable)	N/A
Compliant	Y
Comment	Following a competitive tender, Drac Consulting Limited were awarded a 24 month contract for a Site Supervisor for the WGH Fire Scheme. This contract award does not allow for an extension.

Reference & Title	P0176A - Stakeholder Management Tool Renewal
Supplier	Tractivity Limited
Contract Period	30/03/2026 to 29/03/2028
Value	£27,500.00
Department	Digital Services
Professional Services (Yes/No)	No
Date of Board Approval (If Applicable)	N/A
Compliant	Y
Comment	Following a procurement exercise, Tractivity Limited were awarded a 24 month contract for a Stakeholder Management Tool Renewal. This contract award does not allow for an extension.

Reference & Title	P0377B - Bundle Docs Renewal
Supplier	Meditati Ltd T/A Bundledocs
Contract Period	06/02/2026 to 05/02/2029
Value	£25,858.44
Department	Digital Services
Professional Services (Yes/No)	No
Date of Board Approval (If Applicable)	N/A
Compliant	Y
Comment	Following a procurement exercise, Meditati Ltd T/A Bundledocs were awarded a 36 month contract for a Bundle Docs Renewal. This contract award does not allow for an extension.

Reference & Title	P0185 - Phlebotomy Booking Service Subscription
Supplier	BookingLab
Contract Period	01/03/2026 to 28/02/2028
Value	£25,000.00
Department	Digital Services
Professional Services (Yes/No)	No
Date of Board Approval (If Applicable)	N/A
Compliant	Y
Comment	Following a procurement exercise, BookingLab were awarded a 24 month contract for a Phlebotomy Booking Service Subscription. This contract award does not allow for an extension.

Direct awards via Framework Agreements:

P Reference & Title	P0109A - Digital Dictation Platform Renewal
Supplier	Norty Limited TA T-Pro
Framework Utilised	NHS Shared Business Services (SBS) Digital Dictation, Speech Recognition and Outsourced Transcription Framework Agreement (SBS/20/SM/WCC/9423)
Contract Period	26/04/2026 to 25/04/2028
Value	£613,934.64
Department	Digital Services
Professional Services (Yes/No)	No
Date of Board Approval (If Applicable)	N/A
Compliant	Y
Comment	A direct award via the NHS SBS Digital Dictation, Speech Recognition and Outsourced Transcription Framework Agreement has been awarded to Norty Limited TA T-Pro for a Digital Dictation Platform Renewal for 24 months. An option to extend the contract for a further 12 months is included in the award.

P Reference & Title	P0434 - Wireless Access Points (WAP) Hardware Replacement
Supplier	Khipu Networks Limited
Framework Utilised	NHS SBS Digital Workplace Solutions 2 Framework Agreement (SBS10510)
Contract Period	30/03/2026 to 29/03/2029
Value	£541,453.70
Department	Digital Services
Professional Services (Yes/No)	No
Date of Board Approval (If Applicable)	N/A
Compliant	Y
Comment	A direct award via the NHS SBS Digital Workplace Solutions 2 Framework Agreement has been awarded to Khipu Networks Limited for a Wireless Access Points (WAP) Hardware Replacement for 36 months. This contract award does not allow for an extension.

P Reference & Title	P0163A - Telephony Modernisation Subscription Based Model
Supplier	Maintel Europe Limited
Framework Utilised	Crown Commercial Services (CCS) Network Services Three (3) Framework Agreement (RM6116)
Contract Period	01/01/2026 to 30/09/2026
Value	£361,959.70
Department	Digital Services
Professional Services (Yes/No)	No
Date of Board Approval (If Applicable)	N/A
Compliant	Y
Comment	A direct award via the CCS Network Services Three (3) Framework Agreement has been awarded to Maintel Europe Limited for a Telephony Modernisation Subscription Based Model for 9 months. This contract award does not allow for an extension.

P Reference & Title	P0442 - Simulation Suite Within Carmarthen Hwb
Supplier	Laerdal Medical Limited
Framework Utilised	NHS Supply Chain (NHSSC) Simulation Devices and Services Framework Agreement (2022/S 000-031912)
Contract Period	27/03/2026 to 26/03/2031
Value	£137,877.77
Department	Digital Services
Professional Services (Yes/No)	No
Date of Board Approval (If Applicable)	N/A
Compliant	Y
Comment	A direct award via the NHSSC Simulation Devices and Services Framework Agreement has been awarded to Laerdal Medical Limited for a Simulation Suite Within Carmarthen Hwb for 60 months. This contract award does not allow for an extension.

Direct awards via VEAT/Transparency Process: None to report

Awards reported retrospectively: None to report

Appendix 1b: Breaches of SFIs

Title	Installation, Testing and Commissioning of Upgraded Medical Gas Pipeline System at Worthybush General Hospital
Supplier	M&M Medical
Month/Year	January 2026
Value	£58,104.00
Spend classification	Capital Expenditure
Comment	In the month of January 2026, a retrospective purchase order was raised to M&M Medical for the Installation, Testing and Commissioning of Upgraded Medical Gas Pipeline System at Worthybush General Hospital. The total value of the purchase order was £58,104.00. This breach of Standing Financial Instructions sits within the Capital Expenditure Directorate.
Action Taken	Escalated for Re-Education, and Relevant Director Informed for Awareness and Action

Title	Support the Development of an Addendum to the Original - A Healthier Mid and West Wales: Programme Business Case
Supplier	Strategic Healthcare Planning
Month/Year	February 2026
Value	£25,000.00
Department	Strategy and Planning Directorate
Comment	In the month of February 2026, a retrospective purchase order was raised to Strategic Healthcare Planning to Support the Development of an Addendum to the Original - A Healthier Mid and West Wales: Programme Business Case. The total value of the purchase order was £25,000.00. This breach of Standing Financial Instructions sits within the Strategy and Planning Directorate.
Action Taken	Escalated for Re-Education, and Relevant Director Informed for Awareness and Action

Title	Technically and Clinically Validated Deployment at a Test Site in West Wales to Demonstrate the Whyze Health AI Platform to Identify and Manage Cardiovascular Risk
Supplier	Whyze Health Limited
Month/Year	February 2026
Value	£20,000.00
Department	Medical Directorate
Comment	In the month of February 2026, a retrospective purchase order was raised to Whyze Health Limited for a Technically and Clinically Validated Deployment at a Test Site in West Wales to Demonstrate the Whyze Health AI Platform to Identify and Manage Cardiovascular Risk. The total value of the purchase order was £20,000.00. This breach of Standing Financial Instructions sits within the Medical Directorate.
Action Taken	Escalated for Re-Education, and Relevant Director Informed for Awareness and Action

Title	Prepare an Addendum to the Original - A Healthier Mid and West Wales: Programme Business Case
Supplier	Building Design Partnership Limited
Month/Year	February 2026
Value	£14,150.00
Department	Strategy and Planning Directorate
Comment	In the month of February 2026, a retrospective purchase order was raised to Building Design Partnership Limited to Prepare an Addendum to the Original - A Healthier Mid and West Wales: Programme Business Case. The total value of the purchase order was £14,150.00. This breach of Standing Financial Instructions sits within the Strategy and Planning Directorate.
Action Taken	Escalated for Re-Education, and Relevant Director Informed for Awareness and Action

Title	Installation and Refresh of Line Markings at Bronglais General Hospital
Supplier	Glamorgan White Lining
Month/Year	January 2026
Value	£9,350.00
Department	Community and Integrated Medicine Directorate
Comment	In the month of January 2026, a retrospective purchase order was raised to Glamorgan White Lining for the Installation and Refresh of Line Markings at Bronglais General Hospital. The total value of the purchase order was £9,350.00. This breach of Standing Financial Instructions sits within the Community and Integrated Medicine Directorate.
Action Taken	Escalated for Re-Education, and Relevant Director Informed for Awareness and Action

Title	Prepare Updated Cost Schedule for PBC Addendum
Supplier	Gleeds Cost Management Limited
Month/Year	February 2026
Value	£6,441.96
Department	Strategy and Planning Directorate
Comment	In the month of February 2026, a retrospective purchase order was raised to Gleeds Cost Management Limited to Prepare Updated Cost Schedule for PBC Addendum. The total value of the purchase order was £6,441.96. This breach of Standing Financial Instructions sits within the Strategy and Planning Directorate.
Action Taken	Escalated for Re-Education, and Relevant Director Informed for Awareness and Action

Title	Payment of Academic Tuition Fees 2025-2026
Supplier	Cardiff & Vale College
Month/Year	January 2026
Value	£5,950.00
Department	Workforce and Organisational Development Directorate
Comment	In the month of January 2026, a retrospective purchase order was raised to Cardiff & Vale College for the Payment of Academic Tuition Fees 2025-2026. The total value of the purchase order was £5,950.00. This breach of Standing Financial Instructions sits within the Workforce and Organisational Development Directorate.
Action Taken	Escalated for Re-Education, and Relevant Director Informed for Awareness and Action

Appendix 2: Overpayment of Salaries

Period covered by this report: 1 January 26 – 28 February 26			
Ref	Reason for Overpayment	Value (£)	Number of invoices
1	Processing Error	1,819.67	4
2	Late Notification of Changes	14,416.57	22
3	Late Notification of Termination	29,091.63	21
4	Late Notification of Absence	2,011.40	3
5	No Notification of Return to Work	1,270.25	2
		48,609.52	52

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

2025/26 WRITE OFF LIST		
Period covered by this report:	1st January to 28 February 2026	
Losses and Special Payments Category	Value (£)	Explanation
OVERSEAS PATIENT	4,274.00	CCI COLLECTION EFFORTS EXHAUSED - RECOMMEND WRITE OFF
Total Write Off	4,274.00	
4b Other	1,256.53	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
4b Other	1,336.50	P11-26 Glangwili Hospital--G EXPIRED STOCK GGH
4b Other	1,881.00	P10-26 Withybush Hospital--W EXPIRED STOCK WGH
Total Other/Ex Gratia	4,474.03	
Total	8,748.03	

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

2025/2 WRITE OFF LIST			
Period covered by this report:		1st January to 28 February 2026	
Losses and Special Payments Category	Value (£)	Explanation	
OVERPAYMENT OF SALARY	0.01	UNDERPAID OF INVOICE	
OVERPAYMENT OF SALARY	0.02	UNDERPAID OF INVOICE	
OVERPAYMENT OF SALARY	0.02	UNDERPAID OF INVOICE	
OVERPAYMENT OF SALARY	0.02	UNDERPAID OF INVOICE	
LOCAL AUTHORITY	0.04	UNDERPAID OF INVOICE	
LOCAL AUTHORITY	0.04	UNDERPAID OF INVOICE	
PRIVATE PATIENT	0.64	UNDERPAID OF INVOICE	
OVERPAYMENT OF SALARY	2.11	UNDERPAID OF INVOICE	
WAGESTREAM	4.48	UNDERPAID OF INVOICE	
OVERSEAS PATIENT	10.00	FEE ON OVERSEA PAYMENT	
WAGESTREAM	43.07	COLLECTION EFFORTS EXHAUSTED - NOT VIABLE FOR CCI	
OVERPAYMENT OF SALARY	59.20	COLLECTION EFFORTS EXHAUSTED - NOT VIABLE FOR CCI	
WAGESTREAM	62.35	COLLECTION EFFORTS EXHAUSTED - NOT VIABLE FOR CCI	
SALARY SACRIFICE	115.75	CCI COLLECTION EFFORTS EXHAUSTED - RECOMMEND WRITE OFF	
OVERPAYMENT OF SALARY	124.90	CCI COLLECTION EFFORTS EXHAUSTED - RECOMMEND WRITE OFF	
OVERPAYMENT OF SALARY	146.13	CCI COLLECTION EFFORTS EXHAUSTED - RECOMMEND WRITE OFF	
PRIVATE PATIENT	172.93	CCI COLLECTION EFFORTS EXHAUSTED - RECOMMEND WRITE OFF	
OVERPAYMENT OF SALARY	271.26	DEBTOR HAS DECEASED	
OVERSEAS PATIENT	325.00	CCI COLLECTION EFFORTS EXHAUSTED - RECOMMEND WRITE OFF	
SALARY SACRIFICE	349.99	CCI COLLECTION EFFORTS EXHAUSTED - RECOMMEND WRITE OFF	
OVERPAYMENT OF SALARY	388.03	DEBTOR HAS DECEASED	
OVERSEAS PATIENT	420.79	CCI COLLECTION EFFORTS EXHAUSTED - RECOMMEND WRITE OFF	
OVERPAYMENT OF SALARY	860.58	CCI COLLECTION EFFORTS EXHAUSTED - RECOMMEND WRITE OFF	
Total Write Off	3,357.36		
4b Other	-	98.35	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other		0.01	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other		0.02	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other		0.03	P11-26 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other		0.04	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other		0.04	P11-26 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other		0.04	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other		0.05	P11-26 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other		0.05	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other		0.06	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other		0.06	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other		0.06	P11-26 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other		0.06	P11-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other		0.06	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other		0.07	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other		0.08	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other		0.09	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other		0.10	P11-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other		0.10	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other		0.11	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other		0.12	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other		0.13	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other		0.14	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other		0.14	P11-26 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other		0.14	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other		0.15	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other		0.18	P11-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other		0.19	P10-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other		0.21	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other		0.21	P11-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other		0.22	P11-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other		0.23	P10-26 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other		0.24	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other		0.24	P11-26 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other		0.27	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other		0.30	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other		0.32	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other		0.33	P11-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other		0.35	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other		0.35	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other		0.35	P11-26 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other		0.36	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other		0.36	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other		0.39	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH

	4b Other	4.90	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	5.21	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	5.23	P11-26 Bronglais Hospital--B EXPIRED STOCK BGH
	4b Other	5.29	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	5.57	P10-26 Bronglais Hospital--B EXPIRED STOCK BGH
	4b Other	5.59	P10-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	5.75	P10-26 Glangwili Hospital--G EXPIRED STOCK GGH
	4b Other	5.79	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
	11 EX-GRATIA	6.00	Travel costs for cancelled appointment - RE
	4b Other	6.25	P10-26 Glangwili Hospital--G EXPIRED STOCK GGH
	4b Other	6.47	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	6.48	P10-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	6.71	P11-26 Bronglais Hospital--B EXPIRED STOCK BGH
	4b Other	6.79	P10-26 Bronglais Hospital--B WASTAGE / BREAKAGES BGH
	4b Other	6.82	P10-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	6.94	P10-26 Glangwili Hospital--G EXPIRED STOCK GGH
	4b Other	7.09	P10-26 Glangwili Hospital--G EXPIRED STOCK GGH
	4b Other	7.49	P11-26 Glangwili Hospital--G EXPIRED STOCK GGH
	4b Other	7.50	P10-26 Bronglais Hospital--B EXPIRED STOCK BGH
	4b Other	7.52	P11-26 Bronglais Hospital--B WASTAGE / BREAKAGES BGH
	4b Other	7.54	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	7.55	P11-26 Bronglais Hospital--B EXPIRED STOCK BGH
	4b Other	7.56	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	7.71	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	8.03	P10-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	8.26	P11-26 Glangwili Hospital--G EXPIRED STOCK GGH
	4b Other	8.28	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	8.36	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	8.40	P11-26 Withybush Hospital--W WASTAGE / BREAKAGES WGH
	4b Other	8.40	P11-26 Glangwili Hospital--G WASTAGE / BREAKAGES GGH
	4b Other	8.52	P11-26 Bronglais Hospital--B EXPIRED STOCK BGH
	4b Other	8.63	P11-26 Bronglais Hospital--B EXPIRED STOCK BGH
	4b Other	8.68	P10-26 Glangwili Hospital--G EXPIRED STOCK GGH
	4b Other	9.09	P10-26 Glangwili Hospital--G EXPIRED STOCK GGH
	4b Other	9.16	P10-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	9.18	P11-26 Prince Philip Hospital--P EXPIRED STOCK PPH
	4b Other	9.38	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	9.44	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	9.60	P11-26 Bronglais Hospital--B EXPIRED STOCK BGH
	4b Other	10.25	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	10.26	P11-26 Glangwili Hospital--G EXPIRED STOCK GGH
	4b Other	10.28	P10-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	10.83	P11-26 Glangwili Hospital--G EXPIRED STOCK GGH
	4b Other	11.09	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	11.20	P10-26 Glangwili Hospital--G EXPIRED STOCK GGH
	4b Other	11.23	P10-26 Glangwili Hospital--G EXPIRED STOCK GGH
	4b Other	11.40	P10-26 Bronglais Hospital--B EXPIRED STOCK BGH
	4b Other	11.40	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	11.48	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	11.60	P11-26 Glangwili Hospital--G EXPIRED STOCK GGH
	4b Other	12.47	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	12.48	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	12.63	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	12.70	P10-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	13.02	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	13.39	P10-26 Glangwili Hospital--G EXPIRED STOCK GGH
	4b Other	13.92	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	14.40	P10-26 Glangwili Hospital--G EXPIRED STOCK GGH
	4b Other	14.40	P11-26 Glangwili Hospital--G EXPIRED STOCK GGH
	4b Other	14.62	P10-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	14.78	P11-26 Prince Philip Hospital--P EXPIRED STOCK PPH
	4b Other	14.78	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	14.89	P10-26 Glangwili Hospital--G EXPIRED STOCK GGH
	4b Other	15.53	P10-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	16.63	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	17.18	P10-26 Glangwili Hospital--G EXPIRED STOCK GGH
	4b Other	17.20	P10-26 Glangwili Hospital--G EXPIRED STOCK GGH
	4b Other	17.70	P11-26 Bronglais Hospital--B EXPIRED STOCK BGH
	4b Other	17.82	P10-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	18.26	P10-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	18.90	P10-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	19.20	P10-26 Bronglais Hospital--B EXPIRED STOCK BGH
	4b Other	19.25	P11-26 Glangwili Hospital--G EXPIRED STOCK GGH
	4b Other	19.63	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
	11 EX-GRATIA	20.50	Travel costs for cancelled appointment - CS
	4b Other	20.65	P11-26 Prince Philip Hospital--P EXPIRED STOCK PPH
	4b Other	20.65	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	20.83	P11-26 Glangwili Hospital--G EXPIRED STOCK GGH
	4b Other	21.00	P10-26 Bronglais Hospital--B EXPIRED STOCK BGH
	4b Other	21.00	P11-26 Bronglais Hospital--B EXPIRED STOCK BGH
	4b Other	21.11	P11-26 Glangwili Hospital--G EXPIRED STOCK GGH
	4b Other	21.60	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	21.72	P11-26 Withybush Hospital--W WASTAGE / BREAKAGES WGH
	4b Other	21.83	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	22.07	P11-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	22.31	P10-26 Prince Philip Hospital--P EXPIRED STOCK PPH
	4b Other	22.31	P10-26 Withybush Hospital--W EXPIRED STOCK WGH
	4b Other	22.37	P10-26 Glangwili Hospital--G WASTAGE / BREAKAGES GGH
	4b Other	22.80	P10-26 Bronglais Hospital--B EXPIRED STOCK BGH
	4b Other	22.91	P10-26 Bronglais Hospital--B EXPIRED STOCK BGH

4b Other	23.52	P10-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	24.00	P11-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	24.18	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	24.51	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	24.94	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	25.50	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	25.71	P10-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	26.07	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
11 EX-GRATIA	26.50	Travel costs for cancelled appointment - MF
4b Other	26.55	P10-26 Withybush Hospital~~W WASTAGE / BREAKAGES WGH
4b Other	26.82	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
11 EX-GRATIA	27.50	Travel costs for cancelled appointment - JG
4b Other	27.60	P11-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	28.26	P11-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	28.68	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	28.97	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	29.32	P10-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	29.48	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	30.56	P10-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	30.76	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	30.83	P11-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	31.86	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	31.93	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	32.04	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	32.40	P11-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	33.00	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	33.00	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
11 EX-GRATIA	33.50	Travel costs for cancelled appointment - ZM
4b Other	33.84	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	33.98	P11-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	34.28	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	35.66	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	35.72	P11-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	36.00	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	38.18	P11-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	38.57	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	38.72	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	38.81	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	39.74	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	42.00	P11-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	42.24	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	43.02	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	43.37	P11-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	45.60	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	45.76	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	46.98	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	47.17	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
11 EX-GRATIA	50.00	Float for H.Serv Shop Trolley
4b Other	50.40	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	54.00	P10-26 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	55.20	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	57.60	P11-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	57.60	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	58.62	P11-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	60.18	P10-26 Withybush Hospital~~W WASTAGE / BREAKAGES WGH
4b Other	61.20	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	62.02	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	69.09	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	69.22	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	69.70	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	72.00	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	74.64	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	76.43	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	76.76	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
11 EX-GRATIA	80.00	Ex-Gratia - lost property
4b Other	80.25	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	81.31	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	81.62	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	82.32	P11-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	90.00	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	92.69	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	93.60	P11-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	95.48	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	96.00	P11-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	96.34	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	99.05	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	100.80	P11-26 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	101.95	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	104.21	P11-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	113.02	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	114.00	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	122.26	P10-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	130.20	P11-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	137.40	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	141.40	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	143.71	P10-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	147.04	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	152.85	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	162.61	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	162.61	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH

4b Other	169.20	P10-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	179.18	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	179.18	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	186.00	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	188.35	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	192.00	P11-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	210.69	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	220.80	P10-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	241.90	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	259.50	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	297.00	P11-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	316.22	P11-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	325.22	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	346.18	P11-26 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	384.00	P10-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	438.16	P11-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	477.60	P10-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	503.58	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	527.40	P10-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	839.10	P11-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	866.88	P11-26 Bronglais Hospital~~B EXPIRED STOCK BGH
Sub total	14,128.65	
Total	17,486.01	



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6.1 Financial Assurance Report for the period 1 January to 28 February 2026 Audit and Risk Assurance Committee

14 April 2026

Appendix 4a

Losses and Special Payments

Losses and special payments are items that the Welsh Government would not have contemplated when it agreed funds for NHS Wales 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, and special notation in the accounts to draw them to the attention of the Welsh Government.

Special payments are those which fall outside the normal day-to-day business of the health body, or exceptionally, those for which no statutory authority exists. They fall into one of four main categories:

- compensation payments made under legal obligation;
- extra contractual payments to contractors;
- ex-gratia payments; and
- extra statutory or extra regulatory payments.

The Health Board assessment is that the recognition payment made to eligible Health Care Support Workers falls within the Manual for Accounts definition of an ex-gratia payment.

Recognition and Corrective Payments made to eligible Health Care Support Workers

In July 2021 minor changes were made by the NHS Staff Council to provide clarification on the important differences between the Band 2 and Band 3 national job profiles. Hywel Dda in common with several other organisations, including in England and Scotland, received requests for review of banding since these profiles were issued.

This culminated in summer 2024 with NHS Wales Employers being asked to seek a national agreement in terms of Job Description and process for review of banding and to seek a without prejudice settlement/collective agreement on a “backstop” for backdating.

An Employers Reference group was established comprising workforce, finance and nursing colleagues. The national approach has been closely aligned to that taken in England, with learning noted in relation to expected workforce design going forward and the importance of individual role profiling being undertaken.

In July 2025 NHS Wales Job Descriptions for the relevant roles affected were agreed through Welsh Partnership Forum. An Implementation Framework, developed to support the consistent application of the national Job Descriptions, was finalised in November 2025. The framework agreement includes both a Recognition payment and Corrective payment, to be paid to all eligible staff.

Assessment of Recognition Payment in Hywel Dda

Work had already been undertaken to commence the process within Hywel Dda, (to the extent that a provision was made in the 2024/25 accounts) communications with

staff were well established and the review of roles had already been undertaken to enable the detailed, person by person assessment to be worked through and validated. The necessary information for the majority of affected staff was finalised in time for submission to Payroll in December to enable payment of staff in February's payroll. There are further payments to be made.

The latest figure for the recognition payment is £3.4m payable to 1,058 staff.

There is an ongoing review process in train as staff raise queries in respect of payments therefore the final position has yet to be established. An updated figure will be provided to Welsh Government once a reasonable provision for the outstanding queries is made to include in the 2025/26 accounts.

The Losses proforma required for submission to Welsh Government providing further details is attached as **Appendix 4b**.

SUBMISSION TO WG

Category –

Type of case - 7E Other

Reference number –

Health Body (name and code) – Hywel Dda University Health Board

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

- This payment relates to a national review of Healthcare Support Workers and their original band 2 status.
- Latest figures for Recognition payments are £3.4m, payable to 1058 staff. The payment process is currently live, calculations and payments are being processed by the NWSSP Payroll Team. The majority of staff affected were paid in February, with further payments in March and April. There is an ongoing review process in train as staff raise queries in respect of payments therefore the final position has yet to be finalised.
- As per Board Paper provided in Appendix 1 the Health Board approved for the Health Board to engage in All Wales discussions in respect of a framework agreement, and recognised there would be resulting liability to resolve the grievances raised, informed by latest national discussions and an initial local assessment of the workforce affected and principles to be applied.
- The national discussions in respect of a framework agreement were subsequently developed to include both a Recognition payment and Corrective payment, to be paid to all eligible staff.
- The payments reflects the clinical work that may have been completed previously in line with the Band 3 duties as per the Agenda for Change national profile for Band 3.
- The Health Board assessment is that the recognition payment is as per the Manual of Accounts an Ex Gratia payment. This means that it is a payment which a health body is not obliged to make or for which there is no statutory cover or legal liability.
- The Health Board recommendation is that the Recognition Payment element of the Local agreement is classified as a:
 - Special payment
 - Ex gratia payment
 - Category Other = 7e
- The standard Agenda for Change pay upgrade and associated arrears, which would go back to 1st January 2025, would feed through the staff cost lines in Note 3.3 within the annual accounts and do not meet the definition of a special payment.

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

In July 2021 minor changes in wording were agreed by the NHS Staff Council to provide clarification on the important differences between the band 2 and band 3 national job profiles, not to change the essence of the profiles themselves. The band 2 profile is concerned with personal care whereas the band 3 profile is concerned with a limited range of clinical tasks carried out under supervision.

These profiles, together with guidance for employers and matching panels, were issued in August 2021. All employers were asked to ensure that they had reviewed the roles in their organisations against these profiles and to ensure that the duties being undertaken were in line with the relevant Job Descriptions.

A number of organisations reported having received requests for review of banding either from individuals or from groups since these profiles were issued. HDUHB also received such requests.

Unison have run a “Pay fair for patient care” campaign since 2021. In England it has taken an employer-by-employer approach and reports having secured more than 40 deals and around £80m in back pay following extensive strike action. In England organisations defend and/or settle claims on an individual organisation basis while Scotland took the decision to negotiate on a national basis and have had no disputes or industrial action.

England has seen significant claims and associated settlements with some reaching 4 years of backdating to 2018 (Greater Manchester settled in 2022 backdating to 2018). Strike Action continues in several organisations e.g. September 2024 48-hour strike in Lewisham and Greenwich NHS Foundation Trust (Unison fighting for backpay to 2018), strikes in several Foundation Trusts and Trusts in 2024.

Scotland reached collective agreement in 2022 with a backstop of backpay to 2021 and a timebound framework for implementation of the review process.

The collective Trade Union position was, in summary:

- Review of banding for all Band 2 workers in scope
- Re banding to Band 3 to be offered to Band 2 workers undertaking Band 3 duties
- Either all placed on the top of Band 3 or protection of earnings to ensure no detriment
- Backdating of the difference for up to 6 years if the worker can demonstrate they have been undertaking these tasks
- If a Band 2 worker does not want to move to Band 3, they must not be moved.

In summer 2024, following an indication from the Trade Unions that significant resource was being invested in developing campaigns in Wales and notification of the first significant claims being submitted to one of the Health Boards, NHS Wales Employers was asked to seek a national agreement in terms of Job Description and process for review of banding and to seek a without prejudice settlement/collective agreement on a

“backstop” for backdating.

An Employers Reference group was established comprising workforce, finance and nursing colleagues. The national approach has been closely aligned to that taken in England, with learning noted in relation to expected workforce design going forward and the importance of individual role profiling being undertaken.

As of July 2025 NHS Wales Job Descriptions for the relevant roles affected have been agreed, through Welsh Partnership Forum (WPF), in accordance with the Job Evaluation Scheme/ NHS Job Evaluation Policy. The Job Descriptions are consistent with those developed and agreed in Scotland and in those organisations in England where disputes have been settled.

In addition, a draft Implementation Framework was developed to support the consistent application of the national Job Descriptions. This Framework includes the requirement for national oversight of implementation and an assessment process development in partnership with Executive Directors of Nursing and Midwifery.

The Implementation Framework was finalised in November (Appendix 2). In readiness for this, work had already been undertaken to commence the process, communications with staff were well established and the review of roles had already been undertaken to enable the detailed, person by person assessment to be worked through and validated. The necessary information was finalised for 1074 people in time for submission to Payroll in December to enable payment of staff in February’s payroll.

Further discussions regarding the interpretation of the Implementation Framework at a national level, have resulted in additional staff being within scope. As such there was an additional cohort of staff identified as needing to be included in the review, these were progressed during February and details have been sent to Payroll for calculation, a further 46 people. The intention is for these staff to be paid in April.

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

No

4. **Was theft or criminal damage involved?** If so, have the police been informed? If not, give the reasons why not? All security related incidents must be reported to the Local Security Management Specialist once trained, accredited and in place in accordance with forthcoming guidance issued by NHS Security Management Service.

No

5. **For abandoned works**, were detailed specifications identified before the scheme went ahead? How did the projected work compare to these detailed specifications? At what level, by whom, and why was the scheme approved? Why was the scheme abandoned and by whom? Could the scheme have been aborted earlier? Was the scheme joint financed? If so, was any agreement signed? Was legal advice taken in the drawing up of an agreement? Is the other party prepared to pay half of the costs of the scheme?

No

6. **For Bad Debts and Claims Abandoned.** Were invoices raised on a regular basis? Was the debt monitored and chased regularly? Were services withdrawn upon continued non-payment? Enclose report showing when invoices were raised and where relevant paid.

For cases involving businesses – has the business gone into liquidation/receivership? If so, are you listed as a creditor and do you have confirmation of this from the liquidator /receiver? If not, why not? Are any dividends being paid out? Was the financial integrity of the business looked into before goods or services were supplied? If not, why not and have procedures been revised to ensure this is carried out in the future?

No

7. **For rental cases only** – did the tenant enter into lease agreements prior to occupation? If not, why not? If the lease was faulty investigate whether action can be taken against legal advisors who drew up the agreement? Provide an analysis of rent and services charges.

N/A

8. **For private patients** cases was an undertaking to pay signed? If not, why not? Was a full estimate of potential costs given and full deposit taken to cover these costs? If not, why not?

For overseas private patient's cases – have the relevant embassies been contacted for payment (if applicable)? For overseas visitors, are robust procedures in place in the NHS Body to identify and charge liable overseas visitors? If not, why not? Was the overseas visitor informed that he/she would be liable to pay for the full cost of treatment? Was treatment, in a clinical opinion, immediately necessary or urgent? If treatment was not urgent, why was it given before obtaining a sizeable deposit?

N/A

9. **Stores (only)** – Are any linen losses calculated at 50% of the replacement value? Is this in accordance with the guidance? Is the total loss more than 5% of the total stock value? Confirm that the loss has been valued at book value less net disposal proceeds.

N/A

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

N/A

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

This ex gratia payment is directly linked to a national agreement of the Implementation Framework. The Recognition and Corrective payment elements were considered through the negotiations between Unions, NHS Employers and the Health Board.

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

N/A

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

N/A

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

N/A

15. Was there any apparent breakdown of procedures? Detail weakness or fault in system of control or supervision.

Lessons learned exercise to be carried out nationally.

16. What proposed improvements have been put forward to correct defects in the existing systems or procedures? Include the timetable for implementation of the improvements. What monitoring measures have been introduced to ensure the improvements are working effectively?

Lessons learned exercise will determine any corrective action.

17. Is it necessary to inform the board/chief executive? If not, why not?

Board/ Executives briefed over the last 12 months and fully cognisant of issues.

18. Do your SFIs require a Board report for this case? If so, please enclose the report. If not, consider whether in the light of this case your SFIs should be amended to require a Board report in such cases.

19. Having completed the above steps, detail the general lessons that can be drawn from this case. If a system weakness has been identified which has possible implications across the NHS the LCFS or the NHS CFS Wales should report the problem to NHS Protect using either the intranet fraud prevention referral system for fraud or the Area Security Management Specialist for security matters so that measures can be taken nationally to amend policy or systems.

- No fraud evident
- Lessons learned exercise being undertaken which will reflect on local and national processes involved.


20. Please give details of name and position of person forwarding this case for Welsh Government approval (if applicable). Give the date when this case was first brought to the attention of the Welsh Government H&SSG FD (if applicable).

Name – Hywel Jones

Position – Director of Finance, Health, Social Care and Early Years Group

Date Welsh Government H&SSG FD notified – The MMR return for M09 2024/25 (Appendix 3) submitted January 2025 referenced the issue in the latest assessment of 2024/25 outturn and was acknowledged in the subsequent MMR Response Letter received from Hywel Jones

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



Signed by – Siân Jenkins, Deputy Director of Finance

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

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

Signed by -

Date –

Countersigned by -

Date -

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



Name - Phil Kloer

Position held – Chief Executive

Countersigned by - Huw Thomas

Position held – Director of Finance

23. Appendices

➤ Appendix 1 – Board Paper March 2025



9. HCSW Band 2-3
IC Board March 2025

➤ Appendix 2 – Implementation Framework



2025_11_14
Without Prejudice -

➤ Appendix 3 – MMR M09 2024/25



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6.1 Financial Assurance Report for the period 1 January to 28 February 2026 Audit and Risk Assurance Committee

14 April 2026

Appendix 5

Scheme specific limits for Withybush Fire Scheme Phase 2 and Bronglais Fire

Limit	Original scope of fireworks	Increase in-year cashflow compared with budget	Any items which increase Scheme financial outturn	Assigned Officer	Additional Reporting requirements
Up to £10,000	✓	✗	✗	Consultant NEC Project Manager	
Up to £50,000	✓	✗	✗	Capital Development Manager	
Up to £100,000	✓	✓	✗	Assistant Project Director	Reporting to Capital Scheme Project Board
Up to £250,000	✓	✓	✗	Project Director Major Infrastructure Projects (Project Director)	Reporting to Capital Scheme Project Board and Capital Sub-Committee
Greater than £250,000 and all items which affect financial outturn	✓	✓	✓	Director of Strategy and Planning (Senior Responsible Officer)	Approval by Capital Sub Committee and reporting to Strategy and Planning Committee