

Follow-up: Theatre Loan Trays & Consumables

Final Internal Audit Report

February 2024

Hywel Dda University Health Board



Contents

Executive Summary	3
1. Introduction	4
2. Detailed Audit Findings	5
Appendix A: Management Action Plan	7
Appendix B: Previous Matters Arising Now Closed	11
Appendix C: Assurance opinion and action plan risk rating	18

Review reference:	HDUHB-2324-28
Report status:	Final
Fieldwork commencement:	12 January 2024
Fieldwork completion:	29 January 2024
Draft report issued:	30 January 2024
Management response received:	6 February 2024
Final report issued:	6 February 2024
Auditors:	Sophie Corbett, Deputy Head of Internal Audit
Executive sign-off:	Andrew Carruthers, Director of Operations
Distribution:	Gareth Rees, Deputy Director of Operations Keith Jones, Director of Secondary Care Stephanie Hire, General Manager Secondary Care Diane Knight, Service Delivery Manager Theatre Services Philip Flear, Head of Decontamination
Committee:	Audit & Risk Assurance Committee



Audit and Assurance Services conform with all Public Sector Internal Audit Standards as validated through the external quality assessment undertaken by the Chartered Institute of Public Finance & Accountancy in April 2023

Acknowledgement

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

Disclaimer notice - please note

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

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

Our work does not provide absolute assurance that material errors, loss or fraud do not exist. Responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with Hywel Dda University Health Board. Work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, or all circumstances of fraud or irregularity. Effective and timely implementation of recommendations is important for the development and maintenance of a reliable internal control system.

Executive Summary

Purpose

To assess progress in implementing the actions agreed with management to address the issues identified in the previous audit of Theatre Loan Trays & Consumables (report HDUHB-2223-39 refers).

Overview of findings

The issues arising from the 2022/23 internal audit prompted management to suspend the loan service historically provided to a private healthcare provider in Carmarthenshire. The only exception to this is urgent requests which in the interest of patient safety will continue to be supported where appropriate.

A process has been documented to facilitate such requests, and we are informed that only one request has been supported to date.



One high priority matter arising remains (7.1) relating to the management of consumables stock and is dependent on the Scan 4 Safety programme, the remit of which is wider than just theatres. Action is ongoing and the target date is not yet reached (December 2024).

All other high priority matters arising are either closed, or reduced to medium to reflect action completed to date and / or reduction in associated risk.

We have concluded **Reasonable** assurance overall with one high and one medium priority matters arising.

Management will need to keep the situation under constant review and be recognisant of the original risks and recommendations in the event of increased urgent requests or indeed any future decision to reinstate the loan service.

Follow-up Report Classification

		Trend
Reasonable 	Follow up: All high priority recommendations implemented and progress on the medium and low priority recommendations.	

Progress Summary

Previous Matters Arising	Previous Priority Rating	Direction of Travel	Current Priority Rating
1.1 Decontamination of Unused Trays	High	↑	Closed
2.1 Tracking of Theatre Trays	High	↑	Closed
3.1 Patient Traceability	High	↑	Medium
4.1 SLA / Procedures	Medium	↑	Closed
	4.2 Medium	↑	Closed
5.1 Recharge of Costs	High	↑	Closed
	5.2 Medium	↑	Closed
6.1 Pricing	Medium	↑	Closed
6.2	Low	↑	Closed
7.1 Consumables – Stock Control (<i>target date not reached</i>)	High	↔	High
8.1 Consumables – Stock Control	High	↑	Closed
8.2	High	↑	Closed

1. Introduction

- 1.1 In 2022/23 an audit of Theatre Loan Trays and Consumables was undertaken in response to concerns regarding the arrangements for the decontamination and recovery of costs associated with the loaning of theatre trays and single use consumables to a Carmarthenshire-based private healthcare provider. This arrangement was predominantly facilitated by Glangwili (GGH) and Prince Philip (PPH) and rarely Withybush (WGH) hospitals.
- 1.2 The audit concluded limited assurance overall, with a number of significant findings requiring immediate management attention relating to:
- Decontamination of unused theatre loan trays
 - Tracking and traceability of theatre trays
 - Patient traceability
 - Service level agreement and procedures
 - Recharge of costs
 - Pricing
 - Consumables stock control
- 1.3 The potential risks considered in the original review include:
- a. Unavailability of theatre instruments/devices, resulting in service disruption and patient harm;
 - b. Non-compliance with decontamination requirements, resulting in avoidable risks to patients; and
 - c. Income due to the Health Board is not invoices or received, resulting in financial loss.
- 1.4 The scope of this follow up review is limited to assessing progress in implementing the recommendations identified in the 2022/23 audit.

2. Findings

2.1 The table below provides an overview of progress in implementing the previous internal audit recommendations:

Original Priority Rating	Number of Recommendations		Implemented / Obsolete		Action Ongoing	
	Loan Trays	Consumables	Date Passed		Not Due	
			Loan Trays	Consumables	Loan Trays	Consumables
High	4	3	3	2	1	1
Medium	4		4			
Low	1		1			
Total	9	3	8	2	1	1
	12		10		2	

2.2 Full details of recommendations requiring further action are provided in the **Management Action Plan** in **Appendix A**. Previous matters arising now closed are detailed in **Appendix B**.

Theatre Loan Trays

2.3 Following the previous audit Theatre Services suspended routine private sector loan requests (May 2023) to allow time to consider the audit findings and how these might be addressed, without compromising patient safety. In theory, this action would serve to address all matters arising and significant risks identified in the original review relating to the loaning of theatre trays, therefore rendering the recommendations obsolete. At the time of reporting, there is no intention of reinstating the loan service.

2.4 However, the service has understandably decided to continue to support any emergent urgent requests received from private healthcare providers, solely in the interest of patient safety, for example an unforeseen need for an instrument where the patient is already on the operating table.

2.5 Appropriate processes are required to support this arrangement and therefore many of the original recommendations remain relevant, albeit the associated risk is in most cases significantly reduced due the rarity of urgent requests. A procedure for recording and processing urgent requests has been developed and at the time of reporting we were made aware of only one supported request to date.

2.6 Management will need to keep the situation under constant review and be recognisant of the original risks and recommendations in the event of increased urgent requests or indeed any future decision to reinstate the loan service.

Consumables

- 2.7 The routine loaning of consumables to private healthcare providers was also suspended in May 2023, with only urgent requests supported. At the time of reporting we were advised that no requests have been received/supported to date.
- 2.8 Action has been taken to improve the management of consumables, specifically consignment stock, although it is anticipated that issues identified relating to stock management and control will ultimately be addressed by the implementation of Scan 4 Safety and the related inventory management system – this is ongoing and due to be completed by the end of 2024/25.

Appendix A: Management Action Plan

Previous Matter Arising 3: Patient Traceability (Design)		
Original Recommendation		Original Priority
3.1a Identify, assess and take appropriate action to mitigate any potential risks to Health Board patients (e.g. infection) and other associated implications (e.g. legal action, impact on accreditation status) arising from the lack of visibility of patient traceability records for theatre trays loaned to the private facility.		High
Management Response	Target Date	Responsible Officer
3.1a The HSDU management team have been discussing this concern with the private hospital for some time but they have not yet introduced a system to track instrument sets used to their patient and therefore there is no suitable means of retrieving this information, should there need to be a look back exercise, i.e. following a patient infection. A noted in 1.1a, Theatre Services has suspended all loan requests from the private sector. in the interest of patient safety, any emergent urgent request from the private sector will be recorded and supported. A written process will be developed to record requests and tracking of all emergent urgent loans. This will align with outcomes of HSDU discussions.	30 June 2023	P Flear, Head of Decontamination
	31 July 2023	D Knight, SDM Theatre Services
Current findings		Residual Risk
Feasibility of enabling remote access for the private hospital to record patient traceability on Health Edge has been explored and confirmed as possible, although this has not been progressed due to the suspension of the loan tray service. The only exception to this is urgent requests (e.g. where the patient is on the table) which will be supported if appropriate in the interest of patient safety. We are aware of one urgent request supported following suspension of the loan service. The risk has therefore been greatly reduced, but is not completely mitigated. Conclusion: Action Ongoing – Further Action Required		Potential risk of: <ul style="list-style-type: none"> • Harm to patients • Financial loss and reputational damage resulting from legal action and/or loss of accreditation
New Recommendations		Priority

3.1	Management to decide whether: <ul style="list-style-type: none"> • Patient details are required to be provided by the private hospital (subject to information governance implications) and manually recorded on the Health Edge system; or • Given the infrequency of such requests, the risk associated with the lack of patient traceability is deemed tolerable / acceptable. 	Medium	
Management Response		Target Date	Responsible Officer
3.1	Risk assessment to be considered via the Directorate Q&S Group in March 2024. Adoption of an alternative patient traceability solution will require confirmed sign off from the Directorate Management Team (Clinical Director, General Manager and Head of Nursing).	31 March 2024	S Hire, General Manager

Previous Matter Arising 7: Consumables – Stock Control (Design)			
Original Recommendation		Original Priority	
7.1a High value consumables such as implants and prostheses should be treated as controlled stock with appropriately restricted access and a record of stock balances, purchases and issues maintained. This should include both Health Board-owned and consignment stock		High	
7.1b Consignment stock should be separately identifiable on the stock record, and stored separately to Health Board-owned stock.			
7.1c Periodic stock checks should be undertaken to reconcile physical stock balances to the stock record, and identify and investigate any discrepancies.			
Management Response		Target Date	Responsible Officer
7.1a Scan for Safety and the related inventory management system (IMS) will be introduced to Theatre Services, Critical Care and Endoscopy shortly starting in Bronglais. If launch and application roll out as		31 December 2024	D Knight, SDM Theatre Services

<p>aspired, all Theatre locations should be online within 18 months. This will address all stock types and par levels and will be linked to Oracle.</p>		
<p>7.1b In the interim, a review to be undertaken of current locations and volumes of consignment stock, with a view to identifying suitable independent storage areas, and inventory lists. Scan for Safety and the related inventory management system (IMS) will ultimately address this.</p>	<p>30 September 2023</p>	<p>D Knight, SDM Theatre Services</p>
<p>7.1c Annual stocktakes are undertaken, a review will be undertaken to assess this process and where it interfaces with Theatre stock activity and actions. Scan for Safety and the related inventory management system (IMS) will ultimately address this.</p>	<p>30 September 2023</p>	<p>D Knight, SDM Theatre Services</p>
<p>Current findings</p>		<p>Residual Risk</p>
<p>7.1a The Scan 4 Safety programme is ongoing – implementation has commenced elsewhere within the Health Board and the start date for theatres is yet to be agreed, although preparatory work is under way. The Service Delivery Manager recognises that implementation is not going to be as straight forward as originally anticipated due to challenges in determining stock par levels with the diversity of consumables and limited storage space, and the need to centralise storage areas to rationalise stock in an estate which is not conducive to this. This will inevitably impact upon achievement of the December 2024 deadline, which will be revised once a timescale for implementation are clearer.</p> <p>Conclusion: Action Ongoing - Further Action Required (Target Date Not Due)</p>		<p>Potential risk of:</p> <ul style="list-style-type: none"> • Financial loss to the Health Board
<p>7.1b Consignment stock is segregated from Health Board owned stock where storage space allows, and is separately identifiable via a colour coded labelling system. It is anticipated that the Scan 4 Safety and related inventory management system will further improve stock management arrangements.</p> <p>Conclusion: Implemented - No Further Action Required</p>		
<p>7.1c Quarterly consignment stock counts commenced in October 2023 to compare physical stock balances to the supplier records. Review of the latest stock counts identified few discrepancies. However, items are not recorded as they are used/issued so discrepancies in physical stock balances can't be investigated. The counts therefore serve as a prompt to replenish stock levels rather than a verification of stock balances. It is anticipated that the Scan 4 Safety programme will address this as it will be possible to reconcile consumables to procedures and therefore the stock balance. Noting that this is ongoing (per 7.1a) no further recommendations are raised.</p> <p>Conclusion: Implemented - No Further Action Required</p>		

New Recommendation(s)		Priority	
7.1a	<p><i>Previous recommendation reiterated:</i></p> <p>High value consumables such as implants and prostheses should be treated as controlled stock with appropriately restricted access and a record of stock balances, purchases and issues maintained. This should include both Health Board-owned and consignment stock</p>	High	
Management Response		Target Date	Responsible Officer
7.1a	<p>There is limited access to Theatre spaces and inventory. All sites have either swipe or code access to Theatres. No stock is in plain view and is stored in dedicated storage areas.</p> <p>The implementation of Scan for Safety (S4S) and related Inventory Management System (IMS) into Bronglais is progressing with support of NWSSP All Wales Implementation Lead, NWSSP Hywel Dda project partner, and HDUHB Theatre Commodities lead. (Endoscopy and Critical Care have recently launched).</p> <p>The inventory build for Bronglais theatres is due to commence mid-February with some 3500+ item details to be loaded. Theatre teams are working on PAR levels, restock trigger levels, minimum stock numbers, and items to be directly scanned to patients which will ultimately be placed on against the inventory database.</p> <p>Proposed launch date for Bronglais Theatres: 22 April 2024.</p> <p>Proposed order of launch – dates to be determined based upon ease or challenge of BGH Theatre launch:</p> <ul style="list-style-type: none"> • PPH Endoscopy, PPH Critical Care, PPH Theatres • GGH Endoscopy, GGH Critical Care, GGH Theatres • WGH Endoscopy, WGH Critical Care, WGH Theatres <p>Introductory visits to PPH have taken place; outlining intentions of S4S and IMS, steering staff interest to related website and what the next steps will be.</p>	Revised to 31 March 2025	D Knight, SDM Theatre Services

Appendix B: Previous Matters Arising Now Closed

Previous Matter Arising 1: Decontamination of Unused Loan Trays (Operation)		
Original Recommendation	Original Priority	
1.1a In line with the Decontamination Policy, all theatre trays loaned to private healthcare facilities must be reprocessed on return regardless of whether they have been used or not.	High	
1.1b To ensure compliance with this, the Health Board should require all theatre trays be returned directly to HSDU, with a copy of the original requisition submitted to Theatre to enable reconciliation and complete and accurate recharging.		
Management Response	Target Date	Responsible Officer
1.1a In view of the complexities of managing findings, Theatre Services has suspended all loan requests from the private sector – notified to the private hospital via email (23 May 2023) and phone (24 May 2023). Decision discussed with Karen Barker Head of Nursing and Governance, Scheduled Care, and with Daniel Binding, Finance partner. In the interest of patient safety, any emergent urgent request will be recorded and supported. A written process will be developed to record requests and tracking of all emergent urgent loans.	Complete	D Knight, SDM Theatre Services
	31 July 2023	D Knight, SDM Theatre Services
1.1b As per point 1.1a above	Complete	D Knight, SDM Theatre Services
Current findings		
1.1a The process for dealing with urgent requests requires all trays to be returned directly to HSDU and reiterates that unused trays must be reprocessed and not returned to theatre stock. We were advised that since June 2023 one urgent loan request has been supported. Tracking information on the Health Edge system shows that this was returned to HSDU. Conclusion: Implemented – No Further Action Required		
1.1b As per 1.1a. Conclusion: Implemented – No Further Action Required		

Previous Matter Arising 2: Tracking of Theatre Trays (Operation)		
Original Recommendation	Original Priority	
2.1a Reinforce the requirement to record all theatre trays issued to and received from the private facility in the Health Edge system to ensure completeness and accuracy of tracking records.	High	
2.1b Monitor use of the Health Edge system to identify and address instances of non-compliance. As an example, this could be achieved through reconciliation of theatre tray requisitions to the Health Edge system to ensure completeness of recording (see also Matter Arising 4 re central record of requisitions).		
Management Response	Target Date	Responsible Officer
2.1a As per management response to 1.1a above	Complete	D Knight, SDM Theatre Services
2.1b As noted in 1.1a above, in the interest of patient safety, any emergent urgent request from the private sector will be recorded and supported. A written process will be developed to record requests and tracking of all emergent urgent loans.	31 July 2023	D Knight, SDM Theatre Services
Current findings		
2.1a A process for dealing with urgent loan requests has been developed and documented, and includes the requirement for all instruments to be scanned out to the private healthcare provider using the Health Edge system for traceability. We were advised that one urgent request has been fulfilled since the service was suspended, and this had been scanned to the private healthcare provider on Health Edge in line with procedure. Conclusion: Implemented – No Further Action Required		
2.1b As per 2.1a a process has been developed for dealing with urgent requests and there is evidence that this being complied with. Monitoring no longer considered necessary due to the rarity of urgent requests. Conclusion: Obsolete - No Further Action Required		

Previous Matter Arising 4: Procedures (Design)		
Original Recommendation		Original Priority
4.1 Review the existing service level agreement between HSDU and the private facility with a view to extending this to include Theatres and consumables.		Medium
4.2 Establish and formally document a suitable process for administering the loan tray/consumables service to private healthcare facilities, considering the issues and recommendations arising from this review.		Medium
Management Response	Target Date	Responsible Officer
4.1 As noted in 1.1a, in view of the complexities of managing findings, Theatre Services has suspended all loan requests from the private sector. Proposal going forward is for HSDU to maintain its current SLA with Private provider solely for the reprocessing of the private hospital-owned trays. This SLA is already in place and forms part of the essential requirements for ISO 13485 certification for HSDU decontamination processes. This SLA does not cover loaning of Health Board owned instrument sets and consumables as this managed by theatres.	Complete	D Knight, SDM Theatre Services
	Complete	P Flear, Head of Decontamination
4.2 As noted in 1.1a, in view of the complexities of managing findings, Theatre Services has suspended all loan requests from the private sector. However, in the interest of patient safety, any emergent urgent request will be recorded and supported. A written process will be developed to record requests and tracking of all emergent urgent loans.	Complete	D Knight, SDM Theatre Services
	31 July 2023	D Knight, SDM Theatre Services
Current findings		
4.1 Theatre Services has suspended all loan requests from the private sector with the exception of urgent requests in the interest of patient safety. Conclusion: Obsolete – No Further Action Required		
4.2 A process has been documented for urgent requests in the form of a flow chart which addresses the key issues arising from the previous review. Conclusion: Implemented – No Further Action Required		
Previous Matter Arising 5: Recharge of Costs (Design)		

Original Recommendation		Original Priority
5.1 A central electronic record of requisitions should be maintained and accessible to both Theatres and HSDU staff. This would: <ul style="list-style-type: none"> • facilitate the tracking of all Theatre trays loaned to the private facility (in the absence of a complete record within Health Edge – see Matter Arising 2) • allow for reconciliation of trays issued and returned • negate the requirement for manual logging of returned trays in HSDU • facilitate the complete and accurate recharging of loan trays 		High
5.2 Establish whether there is a purpose for recording requisitions in the 'stock manager' module of Oracle and consider whether this task is still required.		Medium
Management Response	Target Date	Responsible Officer
5.1 In view of suspension of support for loan of equipment or consumables to the private sector, no electronic record required.	Complete	D Knight, SDM Theatre Services
5.2 Noting 1.1a, whilst loan of equipment and consumables is suspended; emergent urgent requests for assistance will be supported. The planned written process under development will include the remuneration process for items loaned.	31 July 2023	D Knight, SDM Theatre Services
Current findings		
5.1 A process for dealing with urgent requests has been developed and includes a form to be completed in theatres on receipt/processing of the request to record instruments/trays/consumables issued. Completed forms are retained on file in theatres with a copy sent with the items issued, and a copy sent to the Service Manager to maintain a central record. Due to the rarity of urgent requests the central record is yet to be established and the arrangements for recharging will require clarification if and when the need arises. One urgent request has been fulfilled since the service was suspended and a completed form was on file. The SDM advised that it would not have been economical to invoice the private healthcare provider in this instance as the income would be insignificant and would not justify the cost of staff resource involved.		
Conclusion: Implemented - No Further Action Required		
5.2 This task has ceased following the suspension of the loan service in May 2023.		

Conclusion: Implemented – No Further Action Required

Previous Matter Arising 6: Pricing & Apportionment of Income (Design)

Original Recommendation		Original Priority
6.1 Undertake an exercise to identify and capture all costs associated with the administration of the loan tray service to ensure that the service is not provided at a loss to the Health Board. This should include (but is not limited to): <ul style="list-style-type: none"> • staff resource for all aspects of the end-to-end process including administration, equipment preparation and decontamination • reasonable costs for use of the equipment, to cover wear and tear/replacement • consumables and utilities required for the decontamination process 		Medium
6.2 Consider apportioning the income from loan trays between HSDU and Theatres.		Low
Management Response	Target Date	Responsible Officer
6.1 As noted in 1.1a, in view of the complexities of managing findings, Theatre Services has suspended all loan requests from the private sector. A meeting was held between HSDU management and finance on 20.04.23 to discuss a refresh of prices. HSDU are currently collating data to support the updated reprocessing charges, which is due to be submitted by the 07.06.23 for the finance team to work on the initial costing.	Complete	D Knight, SDM Theatre Services
	31 October 2023	P Flear, Head of Decontamination
6.2 As noted in 4.1, an SLA between HSDU and the private sector covers agreements exclusively relating to private sector equipment and HSDU.	Complete	P Flear, Head of Decontamination

Current findings

6.1 Loan service was suspended in May 2023 following initial enquiries with staff to establish the volume of requests and time taken to process them. It was immediately apparent that the level of staff resource consumed in supporting loan requests was unacceptable, hence there is no intention to reinstate

the arrangement. Urgent requests are an exception to this, in the interest of patient safety. The actual costs of supporting urgent requests have not been determined – such requests are so rare (only one request supported to date) it currently doesn't warrant the time required to complete this exercise. This may need to be revisited if such requests become more frequent.

Conclusion: Implemented - No Further Action Required

6.2 As per 6.1.

Conclusion: Obsolete – No Further Action Required

Previous Matter Arising 8: Consumables – Stock Control (Design)

Original Recommendation		Original Priority
8.1 Management need to consider whether the mutual arrangement for the loaning of consumables is appropriate and whether items should be charged for rather than replaced. If deemed appropriate to continue, the arrangement should be formalised [see also Matter Arising 4].		High
8.2 Consumables issued to and received from the private facility should be recorded. This could be incorporated into the consumables stock record [see also Matter Arising 7]. Checks should be undertaken to ensure that suitable replacements are received, within expected timescales (to ensure availability of stock for Health Board procedures).		High
Management Response	Target Date	Responsible Officer
8.1 As per 1.1a, loan requests from private sector suspended, with exception of emergent urgent request. Interim plan for exceptions, Theatre staff directed to record any urgent requests into local diaries and email senior nurse / clinical lead team. A written process will be developed to record requests, tracking of all emergent urgent loans, and a process for recharging.	31 July 2023	D Knight, SDM Theatre Services
8.2 As per point 8.1 above	31 July 2023	D Knight, SDM Theatre Services

Current findings

8.1 The procedure for urgent loan requests states that any unused consumables will not be accepted for return but will be recharged to the private hospital. We were advised that no requests for consumables have been received to date.

Conclusion: Implemented - No Further Action Required

8.2 The procedure requires that consumables issued are recorded in the same way as loan trays – via completion of a form retained on file in theatres and a copy sent to the Service Manager for central recording and recharging. We were advised that no requests for consumables have been received to date.

Conclusion: Implemented – No Further Action Required

Appendix C: Assurance opinion and action plan risk rating

Audit Assurance Ratings

We define the following levels of assurance that governance, risk management and internal control within the area under review are suitable designed and applied effectively:

	<p>Substantial assurance</p>	<p>Few matters require attention and are compliance or advisory in nature. Low impact on residual risk exposure. Follow up: All recommendations implemented and operating as expected</p>
	<p>Reasonable assurance</p>	<p>Some matters require management attention in control design or compliance. Low to moderate impact on residual risk exposure until resolved. Follow up: All high priority recommendations implemented and progress on the medium and low priority recommendations.</p>
	<p>Limited assurance</p>	<p>More significant matters require management attention. Moderate impact on residual risk exposure until resolved. Follow up: No high priority recommendations implemented but progress on most of the medium and low priority recommendations.</p>
	<p>No assurance</p>	<p>Action is required to address the whole control framework in this area. High impact on residual risk exposure until resolved. Follow up: No action taken to implement recommendations</p>

Prioritisation of Recommendations

We categorise our recommendations according to their level of priority as follows:

Priority level	Explanation	Management action
High	Poor system design OR widespread non-compliance. Significant risk to achievement of a system objective OR evidence present of material loss, error or misstatement.	Immediate*
Medium	Minor weakness in system design OR limited non-compliance. Some risk to achievement of a system objective.	Within one month*
Low	Potential to enhance system design to improve efficiency or effectiveness of controls. Generally issues of good practice for management consideration.	Within three months*

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



NHS Wales Shared Services Partnership
4-5 Charnwood Court
Heol Billingsley
Parc Nantgarw
Cardiff
CF15 7QZ

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