Pwyllgor Cyllid a Pherfformiad/ Finance and Performance Committee

DYDDIAD Y CYFARFOD: **DATE OF MEETING:**	27 August 2026
TEITL YR ADRODDIAD: **TITLE OF REPORT:**	Workforce Grip and Control and Workforce Improvement Programme
CYFARWYDDWR ARWEINIOL: **LEAD DIRECTOR:**	Lisa Gostling, Executive Director of Workforce and Organisational Development/Deputy Chief Executive
SWYDDOG ADRODD: **REPORTING OFFICER:**	Lisa Gostling, Executive Director of Workforce and Organisational Development/Deputy Chief Executive

Pwrpas yr Adroddiad (dewiswch fel yn addas) **Purpose of the Report** (select as appropriate)
Er Sicrwydd/ For Assurance

ADRODDIAD SCAA
SBAR REPORT

Sefyllfa / Situation

A number of workforce measures are cause for concern within the Health Board which are impacting on our ability to deliver effective patient care, manage within our resources and ensure we have a sustainable workforce.

- Sickness absence continues to rise with some individuals remaining unwell for extended periods of time, and in some service areas rates as high as 14% are being recorded.
- Variable pay for nursing workforce continues to remain stable, agency has reduced but remaining usage is not further reducing, and hours utilised have been replaced with alternative temporary workers.
- Medical variable pay continues to increase and whilst success for some interventions linked with agency workers are evident the growing use on internal cover requires further scrutiny.
- The removal of in-month underspends expose budget and workforce misalignment and therefore establishments must be reviewed and refreshed.
- An increase in non-recurrent savings creates financial challenge each year and organisational restructures should support the delivery of recurrent savings.
- Bands 7 – 9 have grown at a rate higher than comparators across Wales and an understanding of this growth and therefore what actions if any need to be taken around growth needs to be better understood.

In addition to the above pressures a recent report around Grip and Control was presented to the Audit, Risk and Assurance Committee (ARAC) meeting on 7 May 2026, where a number of workforce specific gaps were highlighted.

The Finance and Performance Committee are asked to take assurance that gaps in controls will be closed alongside delivery of key actions described in the work programmes below.

Cefndir / Background

To meet growing demand and significant financial challenges, the Health Board must make the best possible use of all its resources, particularly its workforce. The programmes outlined in this report are intended to improve workforce sustainability, strengthen productivity and reduce avoidable expenditure, enabling us to protect services and continue investing in patient care. Improving attendance, workforce deployment and establishment management will help us create a more resilient organisation for our staff and the communities we serve. Managers are central to this work: creating capacity, supporting staff and delivering sustainable service improvement.

Following Executive Team discussion, a number of workforce improvement programmes have been identified to improve efficiency, productivity and financial sustainability. This briefing summarises the key workstreams and sets out where managers' support will be required to ensure they are delivered consistently and effectively.

Asesiad / Assessment

A workforce programme has been developed to undertake improvement and financial savings delivery linked to 6 areas which were also highlighted as areas of concern by NHS Performance and Improvement.

These themes are: -

- **Theme 1 – Sickness Absence Management**

  Sickness absence continues to rise, with long-term sickness absence being the main driver. A targeted approach is being taken to ensure that all staff who have been unwell for more than 12 months are actively engaged with Occupational Health, have regular sickness absence reviews in place, and are supported through active discussions about returning to their substantive role, moving to a suitable alternative role, or considering ill-health retirement where appropriate.

  All short-term sickness absence will be managed in accordance with the Attendance at Work Policy and the Programme group will focus initially on the top 10 wards/service areas where the largest reliance on temporary workforce is evident linked to sickness absence. Electronic Staff Records (ESR) audits will also be undertaken for all closed absences, and compliance gaps identified for managers to action. Managers will be expected to work with their workforce representatives to ensure timely reviews are in place and that appropriate action is taken to support attendance improvement.

- **Theme 2 – Band 7 to 9 Workforce Growth**

  Growth in the Band 7 to 9 workforce has highlighted the Health Board as an outlier across Wales. A review will therefore be undertaken across both clinical and non-clinical

roles to assess relevance, alignment and affordability. Where growth is considered to have been excessive, plans will be developed to support reduction over an agreed period. Managers will support this assessment and contribute to any resulting workforce plans.

- **Theme 3 – Administration and Clerical Workforce Growth**

  With effect from 1 September 2026, an external recruitment freeze will be introduced for all administration, clerical and management roles until the end of the financial year. Internal recruitment may continue, subject to careful consideration of the impact of any successful appointment. Where service managers consider a role essential to fill, the Financial Control Group will be re-established to review such requests on an exceptional basis.

- **Theme 4 – Variable Pay Reduction**

  Five sub-programmes will be established to further reduce temporary workforce expenditure, including agency, overtime, bank and additional hours, across the following staff groups:

  - Medical
  - Nursing and Healthcare Support Workers (HCSWs)
  - Ancillary and Estates
  - Allied Health Professions and Health Sciences
  - Administration and Clerical

  These groups will focus on efficient rostering practice and where appropriate targeted recruitment to reduce reliance on temporary workforce arrangements. No unplanned workforce growth will be permitted without approval through an agreed business case authorised by the Executive Team. Managers will support the relevant sub-programmes by ensuring robust rostering, vacancy management and temporary staffing controls are in place within their areas. It is intended in this work to also scope and introduce rostering to areas which require cover across extended working days/hours deem this to be essential.

- **Theme 5 – Workforce Controls (Establishment Control)**

  The Workforce Intelligence and Finance teams will begin a programme to review all establishments and staff in post, with a view to realigning budgets and WTE where appropriate. Once this review has been completed, consideration will be given to enabling establishment control in ESR to ensure vacancies are recruited only into funded establishments. Managers will be engaged in the review process to support the validation of establishment and staff-in-post data.

- **Theme 6 – Recurrent Savings Delivery (Organisational Change Process to deliver recurrent 5% CIP Savings**

All new Organisational Change Policy (OCP) processes will include a workforce impact assessment and a financial impact assessment within the documentation. Prior to formal consultation it will be expected all staff affected by the proposed change have been involved in a pre-OCP engagement exercise, enabling them to contribute to the future shape of the services in which they work. All OCPs will also be required to demonstrate a 5% recurrent cost improvement. Any proposed pay protection or increased travel expenses will also be considered as part of the sign-off process with workforce and finance colleagues. Once supported by both teams, the proposal will be submitted to the Director of Workforce and Organisational Development and the Director of Finance for final financial approval.

Within the work programmes for the six themes all of the outstanding grip and control measures in the paper at **Appendix 1** have been incorporated into the 30, 60 and 90 actions. The only remaining gap in control links to inconsistent mileage and travel allowances. This will be further explored and built into a monthly reporting of high expenditure categories. Also attached are the draft programme outlines which are being constantly updated and will be finalised in the first meetings of each group over coming weeks. An example of a professional specific plan for medical workforce is also attached to support Theme 4.

It is intended the programme plans for the above themes will be reported to future Finance and Performance Committee meetings as required.

Argymhelliad / Recommendation

The Finance and Performance Committee are asked to **RECEIVE ASSURANCE** that work is underway to address the grip and control gaps.

Amcanion: (rhaid cwblhau) Objectives: (must be completed)	
Cyfeirnod Cylch Gorchwyl y Pwyllgor: Committee ToR Reference:	The Committee will, in respect of its provision of advice and assurance to the Board: 3.1.1 Receive assurances on the financial governance and control environment in operation across the Health Board. This will be achieved a programme of deep dive reviews into the following themes, which mirror the national Value and Sustainability Board: 3.1.1.1 Workforce 3.1.1.2 Non-pay and procurement
Cyfeirnod Cofrestr Risg Datix, Teitl a Sgôr Risg Cyfredol: Datix Risk Register Reference and Score:	Numerous risks noting workforce availability and financial
Parthau Ansawdd: Domains of Quality	7. All apply

Quality and Engagement Act (sharepoint.com)	
Galluogwyr Ansawdd: Enablers of Quality: Quality and Engagement Act (sharepoint.com)	6. All Apply
Amcanion Strategol y BIP: UHB Strategic Objectives:	1. Striving teams 3. Great care
Nodau Cynllunio 2026/27 Planning Goals 2026/27	1. Healthy, Thriving Teams
Hypergyswllt i Amcanion Llesiant HDdUHB 2026 Hyperlink to HDdUHB Well-being Objectives 2026	3. Create people-centred employment and development opportunities that support workforce transformation, reflect the changing needs of 4. Create an inclusive culture where every voice matters, individual needs are considered and staff well-being is promoted and supported 5. Foster a learning culture by sharing knowledge and applying new ways of working that enhance local and global well-being
Model Cymdeithasol ar gyfer Iechyd a Llesiant: (wedi'i gwblhau ar gyfer newid strategol a/neu newidiadau sylweddol i wasanaethau) A Social Model for Health and Wellbeing: (*complete for strategic change and/or significant service changes)*	1. A Social Model for Health and Wellbeing will complement and integrate with other ways of working, values, principles and objectives.
Gwybodaeth Ychwanegol: Further Information:	
Ar sail tystiolaeth: Evidence Base:	NHS Performance & Improvement workforce analysis Interrogation of ESR, rostering systems and financial systems to cross reference deliverables
Rhestr Termau:	Contained within the body of the report.

Glossary of Terms:	
Partïon / Pwyllgorau â ymgynhorwyd ymlaen llaw y cyfarfod hwn: Parties / Committees consulted prior to this meeting:	People, Organisational Development and Culture Committee (PODCC) Trade Union Colleagues Workforce and Organisational Development Teams Executive Team

Effaith: (rhaid cwblhau) Impact: (must be completed)	
Ariannol / Gwerth am Arian: Financial / Service:	Reduction in variable pay expenditure Reduction in substantive pay expenditure Improvement in recurrent savings identified
Ansawdd / Gofal Claf: Quality / Patient Care:	All variable pay changes will be linked with reducing absence and improving compliance with rosters therefore no impact on quality of patient care. For admin and clerical any impact will be assessed should a risk be identified by managers. Quality Impact Assessment Template
Gweithlu: Workforce:	Increased involvement in Organisational change Reduction in sickness absence will ensure staff supported at earlier stages Better work life balance with reduced additional hours Improved equality with high cost agency reduction
Tegwch Iechyd: Health Equity:	Not Applicable
Risg: Risk:	Risks for each programme have been identified in each programme plan and will be constantly monitored

Cyfreithiol: **Legal:**	None Expected
Enw Da: **Reputational:**	No negative impact expected improvement if reduce variable pay and improve financial position and patient care
Gyfrinachedd: **Privacy:**	Not Applicable
Cydraddoldeb: **Equality:**	Will be undertaken in programme groups • Has EqIA screening been undertaken? /No (if yes, please supply copy, if no please state reason) • Has a full EqIA been undertaken? Yes/No (if yes please supply copy, if no please state reason) <u>Equality Impact Assessment</u>

Workforce Programme Delivery Plan

Project title	**Medical Workforce Model Programme: understanding and right-sizing the medical workforce model**
Executive sponsor	Director of Workforce and Organisational Development/Deputy CEO
Senior responsible owner	Executive Medical Director and Director of Workforce and Organisational Development, with final confirmation through Executive Team/Community and Integrated Medicine Clinical Care Group governance
Project lead	Programme Manager, supported by Medical Workforce, Workforce Planning, Finance, BI/Data, Job Planning, Rostering/Allocate and CCG operational leads
Start date	1 August 2026
Review dates	Day 30: 31 August 2026 | Day 60: 30 September 2026 | Day 90: 30 October 2026
Strategic alignment	Workforce Stabilisation Programme: medical workforce stabilisation, re-patterning and future reconstitution aligned to site requirements, specialty service provision, population need, quality, safety, finance and clinical sustainability.
Project Team	Medical Directorate, Clinical Care Groups, Workforce Planning, Medical Workforce, Finance, BI/Data Analytics, Job Planning, Medical Rostering/Allocate, Planning, Transformation, Public Health and Professional Leads
Expected WTE/£ outcome	Targeted reduction in agency, locum and additional duty hours spend through conversion of appropriate non-recurrent variable pay into recurrent substantive capacity; initial opportunity to analyse £6.8m variable spend above WTE budget and £2.5m overspend.

PROJECT DASHBOARD | 30, 60 AND 90 DAY DELIVERY VIEW			
Project	**Overall outcome**	**Overall RAG [R / A / G]**	**Programme ask**
Day 30: Mandate, governance and engine room • Secure Executive Team approval to establish a formal Health Board medical workforce model programme. • Confirm SRO, clinical, workforce, finance, planning, BI,	**Day 60: Baseline, data quality and spend intelligence** • Build a "good enough" baseline by specialty and site covering funded establishment, staff in post, sessions, cost codes, job plans, rotas, vacancies, locum, agency, additional hours,	**Day 90: Heatmap, stabilisation and design decisions** • Produce a medical workforce fragility heatmap scoring rota gaps, on-call fragility, inpatient cover risk, agency/locum dependency, vacancies, training risk, job planning	**Programme ask / key delivery focus** • Approve the programme as formal Health Board work, linked to workforce programme • Identify team to support with analytics, workforce, finance, job planning and

operational and medical staffing leads. • Agree the programme is a joint quality, safety, finance, operational and clinical sustainability programme. • Set up a bi-weekly delivery group with programme manager, Medical Workforce, Workforce Planning, Finance, BI/data, Allocate, job planning, CCG and Clinical Director representation. • Agree priority specialty selection criteria, including highest locum/agency spend, fragile rotas, consultant or SAS gaps, high operational risk, lost sessions and quality or safety concerns. Status: [R/A/G]	retirements, resignations and retained sessions. • Create a live data quality log for generic cost coding, lost or reduced sessions, inconsistent sessional recording, unmapped locum spend, job plan/service mismatch and rota data not linked to establishment. • Assign each data issue an owner, deadline and decision route. • Analyse the £6.8m variable spend above WTE budget and £2.5m overspend by specialty, site, grade, reason, recurrence and link to rota gaps or lost establishment. • Begin rota, job planning and Allocate reconciliation for priority specialties. **Status:** [R/A/G]	compliance, leadership capacity, quality and safety concerns and financial overspend. • Agree stabilisation plans for highest-risk areas, including substantive conversion options, protection or repurposing of retiring/resigning sessions, targeted recruitment, fixed-term clinical fellow or specialty doctor posts, rota redesign, agency exit plans and job plan reviews. • Create a ranked list of opportunities where recurrent investment could reduce premium temporary spend and improve safety, continuity and value. • Prepare first specialty-level cases for change covering service requirement, population need, standards, demand, rota requirement, spend, workforce risk, quality and safety impact, future options	rostering capacity. • Prioritise the first tranche of fragile specialties rather than attempting to review every specialty at equal depth immediately. • Support transparent clinical engagement: recognise service fragility, reduce dependence on goodwill and protect substantive clinical capability. • Use the first 90 days to stabilise fragile services, build the evidence base and start future model redesign specialty by specialty.

		and implementation route. • Set up clinical design workshops and agree explicit decisions for each priority specialty: stabilise now, redesign before investment, convert temporary spend, stop/reduce unsustainable activity, develop Horizon 2 model or escalate. **Status:** [R/A/G]	

KPI SCORECARD				
Measure	**Baseline**	**Current**	**Target by Day 90**	**Trend / RAG**
Validated workforce baseline by site, specialty, grade, session and cost code	No single trusted baseline	Baseline build to commence	Good-enough baseline completed for first tranche priority specialties	→ A
Medical variable pay and agency spend analysis	£6.8m variable spend above WTE budget and £2.5m overspend to be analysed	Finance/workforce dataset to be established	Analysis by specialty, site, grade, reason code and run-rate completed	→ A
Fragility heatmap for priority services	Fragility currently surfaced through individual escalations	Priority criteria to be agreed	Heatmap reviewed by Programme Board and Executive Team	→ A
Priority specialties with stabilisation plans	Plans not yet standardised	First tranche to be identified	Approved stabilisation actions for highest-risk services	→ A
Job planning, rota and Allocate reconciliation	Variable alignment between job plans, sessions, rotas	Data sources identified	Reconciliation completed for priority services	→ A

	and funded establishment			

PROGRAMME GROUP ATTENTION AREAS		
Top risks **1. [Insert risk]** **2. [Insert risk]** **3. [Insert risk]** Highest score: **[Insert]**	**Mitigations and controls** 1. [Insert mitigation] 2. [Insert mitigation] 3. [Insert mitigation] **Owner:** [Insert]	**Decisions / support required** 1. [Insert decision] 2. [Insert support needed] 3. [Insert escalation] **Due by:** [Insert]

NEXT REPORTING PERIOD			
Priority action	**Owner**	**Due date**	**Success measure**
[Insert]	[Insert]	[Insert]	[Insert]
[Insert]	[Insert]	[Insert]	[Insert]
[Insert]	[Insert]	[Insert]	[Insert]

PROGRAMME DEFINITIONS	
Problem or opportunity	Hywel Dda requires a formal Health Board programme to understand and right-size the medical workforce model across sites and specialties. Current arrangements are creating fragile services, reliance on goodwill, additional hours, locum and agency support, loss of substantive capability through historic cost coding, and insufficient visibility of sessions, rotas, establishment, service demand and population need. The opportunity is to stabilise the current position, re-pattern Horizon 2 service elements and reconstitute a sustainable future medical operating model.
Benefits expected	A single trusted medical workforce baseline; improved data integrity by specialty, site, grade, session, job plan, rota, cost code and funding source; clearer priority risks through a fragility heatmap; reduced dependency on variable pay, agency and locum cover; better alignment between budget, establishment and clinical service requirements; evidence-based specialty cases for change; improved job planning and rota assurance; and a future model informed by population need, Royal College standards, OrgVue/Health Dynamics modelling and mixed medical workforce options.
Success criteria	By Day 90 the programme has an agreed mandate, SRO, governance route, workstreams, priority specialties, delivery timetable, initial baseline dataset, data quality plan, variable pay analysis, rota/job plan reconciliation for priority areas, and first service fragility heatmap. By 12 months the programme has delivered validated baselines, specialty

	stabilisation plans, cases for change, establishment options, benefits reporting, reduced avoidable variable spend trajectory and a forward roadmap for Horizon 2 re-patterning and future operating model reconstitution.
Scope	In scope: medical workforce across Health Board sites and specialties, including on-call and inpatient cover, specialty service provision, job planning, rostering, Allocate data, sessional recording, cost coding, variable pay, agency/locum spend, retirements/resignations, consultant, SAS, resident doctor, locally employed doctor, IMG, PA, ACP and wider multidisciplinary contribution, priority specialty stabilisation, pathway re-patterning and future workforce model design. Out of scope for the first 90 days: full implementation across every specialty, final long-term new hospital operating model decisions, and recurrent investment decisions without completed evidence, modelling and governance approval.
Key dependencies	Executive Team/CIMCG approval; named SRO and programme support; clinical engagement through Medical Directorate, Clinical Directors and CCG leadership; finance, workforce, BI/data analyst, job planning and rostering/Allocate capacity; access to accurate workforce, finance, activity, rota and job plan data; OrgVue/Health Dynamics outputs; agreement of data definitions and coding corrections; alignment with planning, transformation, public health and future clinical strategy; and timely decision-making on stabilisation, redesign and investment choices.

RISKS & MITIGATIONS							
Risk	Cause	Impact if unmanaged	Current score	Mitigation / control	Owner	Target score	Review date
Data quality is insufficient to support robust decisions	Inconsistent specialty coding, generic cost codes, poor sessional recording and disconnected workforce, finance, rota and job planning data.	Incorrect establishment conclusions, weak clinical confidence and delayed investment or redesign decisions.	4 x 4 = 16	Agree data definitions, create a live data quality log, prioritise correction of specialty coding and sessional recording, and sign off baselines with CCGs and Finance.	BI/Data, Workforce Planning and Finance leads	3 x 3 = 9	Day 30 and monthly thereafter

Clinical engagement is inconsistent	Clinical colleagues are sustaining fragile services and may experience programme work as additional pressure unless purpose, benefits and decision routes are clear.	Delay, challenge to recommendations, weak ownership and missed opportunities to redesign services safely.	4 x 3 = 12	Use Clinical Directors as workstream partners, provide transparent specialty-level data, involve clinicians in model design and communicate that the programme is about sustainability, safety and fair evidence-based decisions.	Executive Medical Director, CCG Directors and Clinical Directors	3 x 2 = 6	Day 60 and monthly thereafter
Financial constraints limit conversion of temporary spend into substantive capacity	Recurrent investment decisions may be constrained despite evidence of sustained variable pay, agency and locum expenditure.	Continued reliance on premium temporary staffing, rota fragility and reduced value, continuity, quality and safety.	5 x 4 = 20	Analyse £6.8m variable spend above WTE budget and £2.5m overspend by specialty, site, grade and reason; prioritise investment where safety, sustainability, productivity and value benefits are clear.	Director of Finance, Workforce Planning and Medical Staffing leads	4 x 3 = 12	Day 60 and monthly thereafter

Operational pressures reduce programme capacity and pace	Programme work may be delivered on top of business as usual without dedicated programme management, analytics and workstream capacity.	Programme drift, delayed baseline, slower stabilisation action and reduced confidence from Executive Team and clinical services.	4 x 4 = 16	Secure dedicated programme support, agree workstream leads, establish weekly delivery grip, maintain risk and decision logs, and escalate slippage through Executive governance.	SRO and Programme Manager	3 x 3 = 9	Day 30 and monthly thereafter
Future operating model uncertainty delays necessary stabilisation decisions	Longer-term clinical strategy and new hospital assumptions may create uncertainty about future site and specialty configuration.	Fragile services remain unsupported while awaiting strategic clarity, increasing risk of service collapse or further agency dependency.	4 x 3 = 12	Separate immediate stabilisation from future reconstitution, use adaptable scenario modelling, and require explicit programme board decisions for stabilise now, redesign before investment, convert spend, stop activity or escalate risk.	Executive Medical Director, Planning and Transformation leads	3 x 2 = 6	Day 90 and monthly thereafter

GOVERNANCE, ASSURANCE & ESCALATION

Governance route	Programme delivery group reports to the Medical Workforce Model Programme Board, chaired by the confirmed SRO. Escalation and assurance route to Executive Team/CIMCG, with onward reporting to the relevant Board committee for quality, safety, workforce, finance and clinical sustainability matters. Workstream reporting to cover governance and assurance; data, analytics and modelling; operational stabilisation; job planning, rostering and Allocate; finance and establishment; and future clinical and workforce model design.
Review frequency	Weekly delivery group to maintain grip on actions, risks, decisions and data issues. Monthly Programme Board review of highlight report, KPI dashboard, risk register, decision log, benefits tracker and workstream progress. Day 30, Day 60 and Day 90 formal reviews to confirm mandate, baseline progress, fragility heatmap, stabilisation actions and next-phase priorities.
Escalation triggers	Escalate where there is unmanaged rota or on-call fragility; inpatient cover risk; reliance on agency, locum or additional hours without an exit plan; loss of substantive sessions or inability to advertise substantive posts; material data quality barriers; financial decisions required to convert temporary spend into substantive capacity; risks to training, quality, safety, performance or clinical sustainability; or slippage against Day 30, Day 60 or Day 90 milestones.
Decision points	For each priority specialty the Programme Board should make explicit decisions to stabilise now, redesign before investment, convert repeated temporary spend into substantive capacity, protect or repurpose retiring/resigning sessions, stop or reduce unsustainable activity, develop a Horizon 2 model, or escalate to Executive Team where risk cannot be managed within current resources. Investment decisions should be supported by workforce, finance, activity, job planning, rota and clinical risk evidence.
Assurance evidence	Approved programme mandate and terms of reference; named SRO and workstream leads; delivery plan; risk register; decision log; dependency map; benefits framework; validated workforce baseline by site and specialty; data quality log; variable pay and agency spend analysis; rota, job plan and Allocate reconciliation; service fragility heatmap; specialty stabilisation plans; cases for change; OrgVue/Health Dynamics modelling outputs; monthly KPI dashboard and benefits report.

DAY 90 REVIEW & NEXT STEPS	
Overall delivery assessment	By Day 90 the programme should be in mobilisation and early delivery, with the mandate, SRO, governance route, workstreams and priority specialties agreed. The key test of progress will be whether the programme has moved from individual service escalations to a structured Health Board framework with an initial workforce baseline, first data quality actions, variable pay analysis, rota/job plan reconciliation and a first fragility heatmap to inform stabilisation decisions.
Benefits delivered	Expected Day 90 benefits include clearer Executive visibility of the most fragile site and specialty risks; an agreed first tranche of priority specialties; improved understanding of variable pay, agency, locum and additional duty hours drivers; early identification of coding and sessional recording issues; initial alignment between job plans, rotas,

	Allocate and funded establishment; and a more transparent basis for deciding where to stabilise, redesign or develop specialty-level cases for change.
Outstanding actions	Outstanding actions are likely to include completing validation of the baseline across additional specialties; closing priority data quality issues; developing approved stabilisation plans for the highest-risk services; confirming agency exit opportunities and recurrent investment options; completing the first tranche of specialty cases for change; progressing swim-lane mapping of site-based, networked and community-based activity; and incorporating OrgVue/Health Dynamics outputs into establishment and skill-mix modelling.
Lessons learned	Early learning is expected to show that the programme cannot be delivered through goodwill alone and requires dedicated programme, analytics, finance, workforce and clinical capacity. Data correction should happen alongside delivery rather than as a pre-condition to action. Clinical engagement will be strongest where specialty-level data is transparent, risks are recognised honestly, and decisions are framed around safety, sustainability, fair use of resources and protection of substantive clinical capability.
Recommendation	Continue the programme into the next 9 months with a formal Programme Board, monthly benefits reporting and explicit decision-making for each priority specialty. The recommended next phase is to move from mobilisation into stabilisation and design: approve immediate mitigations for fragile services, complete specialty cases for change, test mixed medical workforce options, convert appropriate temporary spend into substantive capacity where justified, and develop the Horizon 2 re-patterning and future operating model roadmap.

Workforce Programme Delivery Plan – Theme 1

Project title	Absence grip and control:
Executive sponsor	Director of Workforce and Organisational Development/Deputy CEO
Senior responsible owner	To be confirmed through Workforce Programme governance
Project lead	
Start date	1 August 2026
Review dates	Day 30: [date] | Day 60: [date] | Day 90: [date]
Programme Outline	Workforce Stabilisation Programme: absence grip and control, with focus on action, ownership, validation and delivery grip.
Project Team	Workforce team, Occupational Health, Service Managers, Workforce Intelligence Team
Expected WTE/£ outcome	£4.3m @ 5.7% rising to £7.36m @ 5% sick pay opportunity saving 67 wte LTS, plus 14.42wte RN & 15.3wte HCSW. Overall reduction circa 97wte

PROJECT DASHBOARD | 30, 60 AND 90 DAY DELIVERY VIEW			
Project Absence grip and control	**Overall outcome** By Day 90, long-term sickness and priority absence cohorts will have named review actions, occupational health follow-up controls, validated reporting and clear return-to-work or exit plans for all absences over 12 months.	**Overall RAG** **[R / A / G]**	**Programme ask** Confirm owner support across Occupational Health and Heads of Workforce, agree validation report requirements, and escalate barriers to progressing long-term sickness, no pay and half pay cases.
Day 30: Understanding & Quick Wins • Identify delayed processes linked to sickness absence • Review and develop plan for all long-term sickness absences	**Day 60: Implementation of medium term actions** • Complete defined actions for long-term sickness reviews • Commence flu vaccination outreach and proactively invite	**Day 90: Evidence of progress and commencement long term actions** • Evidence reductions in out-of-pay, approaching-no-pay and half-pay sickness numbers	**Key delivery focus** 1. Long-term sickness case review grip 2. Occupational Health report and restriction follow-up 3. Validation of absence reasons, sickness cohorts and vaccination uptake

• Promote as part of maternity risk assessment occupational health physio service • Validate absence reason reporting • Audit & escalate Occ Health reports not opened within 30 days of issue to manager • Rolling plan for sickness absence audits to be undertaken to identify timeliness to enter sickness absence information on ESR. (G&C 3.1.1) • Status: [R/A/G]	all staff for vaccine who have been unwell due to cough, cold and flu. • Follow up process to review all restrictions linked to sickness reviews to ensure timely closure. • Confirm RTW or exit plans for all absences over 12 months • Develop protocol for entering sickness absence into ESR (G&C 3.1.2) • Introduce regular monitoring of annual leave (G&C 3.1.3) **Status:** [R/A/G]	• Reduction in sickness rate movement • Increase flu vaccination uptake • Sickness audits completed for Long term absences • Audit retrospective absences entered on ESR (G&C 3.1.4) • Consider how medical leave will be monitored (G&C 3.1.5) • Sickness audits commenced and outcomes reported into CCG Delivery Meetings **Status:** [R/A/G]	

KPI SCORECARD				
Measure	**Baseline @ 30/6/26**	**Current**	**Target by Day 90**	**Trend / RAG**
In Month Sickness %	6.73%	[Insert]	[Insert]	[↑ / → / ↓] [R/A/G]
Rolling Sickness %	6.80%	[Insert]	[Insert]	[↑ / → / ↓] [R/A/G]
Long Term Sickness %	[Insert]	[Insert]	[Insert]	[↑ / → / ↓] [R/A/G]
Short Term Sickness %	[Insert]	[Insert]	[Insert]	[↑ / → / ↓] [R/A/G]
Flu Vaccination uptake %	[Insert]	[Insert]	[Insert]	[↑ / → / ↓] [R/A/G]
Employment Restrictions in place				

PROGRAMME GROUP ATTENTION AREAS		
Top risks **1. Pembrokeshire County (7.80%) & WGH (8.03%)** **2. Carmarthenshire County (9.02%) & GGH (7.95%)/PPH (9.57%)** **3. Public Health (13.06%)** Highest score: **[Insert]**	**Mitigations and controls** 1. [Insert mitigation] 2. [Insert mitigation] 3. [Insert mitigation] **Owner:** [Insert]	**Decisions / support required** 1. [Insert decision] 2. [Insert support needed] 3. [Insert escalation] **Due by:** [Insert]

NEXT REPORTING PERIOD			
Priority action	**Owner**	**Due date**	**Success measure**
[Insert]	[Insert]	[Insert]	[Insert]
[Insert]	[Insert]	[Insert]	[Insert]
[Insert]	[Insert]	[Insert]	[Insert]

PROGRAMME DEFINITIONS	
Problem or opportunity	The project responds to the need for sharper operational grip on sickness absence, particularly long-term sickness, delayed sickness processes, unopened Occupational Health reports, restriction follow-up, out-of-pay, approaching-no-pay and half-pay cases.
Benefits expected	Expected benefits include clearer case ownership, faster progression of long-term sickness reviews, better use of Occupational Health advice, improved sickness reporting intelligence, increased flu vaccination uptake and stronger controls to support total sickness rate reduction.
Success criteria	Success by Day 90 will be evidenced by defined actions for all long-term sickness cases, efficient use of Occupational Health reports, closure process for temporary role restrictions, validated sickness reason reporting, reductions in priority sickness cohorts and RTW or exit plans for all absences over 12 months.
Scope	In scope: delayed sickness processes, long-term sickness case review, Occupational Health reports, maternity risk assessment links to OH physiotherapy support, cough/cold/flu vaccination outreach, restriction follow-up and priority sickness cohorts. Out of scope: wider absence policy redesign as subject to all Wales policy review process.
Key dependencies	Key dependencies include Occupational Health capacity, Heads of Workforce support, accurate short-term and long-term sickness reason reporting, manager engagement with OH reports, sickness reviews being arranged by managers, flu vaccination access and timely escalation routes for blocked cases.

RISKS & MITIGATIONS							
Risk	Cause	Impact if unmanaged	Current score	Mitigation / control	Owner	Target score	Review date
Operational capacity to progress case reviews at pace	Occ Health, Heads of Workforce and managers may have competing priorities.	Delayed employee processes continue and long-term cases do not progress.	[I x L = score]	Prioritise long-term sickness and priority cohorts; agree named owners; review weekly; escalate blocked cases through Programme	HH	[Insert]	[Insert]
Absence reason data is incomplete or not sufficiently segmented	Short-term and long-term sickness reasons may not be reported consistently.	Actions may not target the right cohorts and benefits cannot be evidenced.	[I x L = score]	Produce and validate sickness reason report split by short-term and long-term absence; agree data owner and reporting rhythm.	TW	[Insert]	[Insert]
Managers do not act on Occupational Health advice promptly	Occupational Health reports may remain unopened or restrictions may not be followed up.	Return-to-work progress stalls and restrictions remain open longer than necessary.	[I x L = score]	Review unopened OH reports over a 30-day period and put follow-up process in place for	HH	[Insert]	[Insert]

				sickness reviews where restrictions are suggested.			
Vaccination outreach does not reach target absence cohort	Staff recently absent with cough, cold or flu may not be proactively invited for flu vaccination.	Opportunity to reduce future preventable absence is missed.	[I x L = score]	Define target cohort, confirm invite route, monitor uptake and report increased flu vaccination uptake as a Day 90 measure.	HH	[Insert]	[Insert]
RTW or exit plans are not completed for absences over 12 months	Complex long-term cases may lack clear progression, decision-making or escalation.	Extended absence continues without clear route to resolution.	[I x L = score]	Establish case-by-case RTW or exit plans for all absences over 12 months, with escalation route for blocked decisions.	HH	[Insert]	[Insert]

HH – Heather Hinkin TW – Tracy Walmsley

GOVERNANCE, ASSURANCE & ESCALATION	
Governance route	Workforce Programme governance, supported by Workforce & OD SLT escalation route
Review frequency	Weekly action review, with fortnightly Workforce & OD SLT review and monthly executive or finance check where escalation is required.
Escalation triggers	Escalate where sickness processes remain delayed, Occupational Health reports are unopened, restrictions are not closed, RTW or exit plans are blocked, or priority sickness cohorts do not show improvement.

Decision points	Day 30: confirm baseline, cohort lists, owners and validation route. Day 60: confirm case review progress, OH follow-up and vaccination outreach. Day 90: confirm sickness cohort movement, total sickness rate movement and RTW or exit plans for absences over 12 months.
Assurance evidence	Action log, short-term and long-term sickness reason report, long-term sickness case review tracker, unopened OH report review, restriction follow-up tracker, flu vaccination uptake report and Day 90 sickness cohort movement summary.

DAY 90 REVIEW & NEXT STEPS	
Overall delivery assessment	At Day 90, assess whether absence grip and control is on track by confirming completion of priority reviews, effectiveness of OH follow-up controls, movement in priority sickness cohorts, increased flu vaccination uptake and completion of RTW or exit plans for all absences over 12 months.
Benefits delivered	Benefits to be evidenced through validated sickness reason reporting, reduced numbers in out-of-pay, approaching-no-pay and half-pay cohorts, total sickness rate movement, increased flu vaccination uptake and completed RTW or exit plans.
Outstanding actions	List any unresolved cases, unopened reports, restriction follow-ups, validation gaps or blocked RTW/exit decisions, with owner and due date.
Lessons learned	Capture which controls created the most traction, where manager support was most effective, where data quality limited progress and which escalation routes need to be retained.
Recommendation	Embed controls into business as usual if evidence demonstrates progress; continue for a further 90 days if cohort movement, validation or RTW/exit planning remains incomplete. Define next set of actions to further reduce absence.

Workforce Programme Delivery Plan – Theme 2

Project title	**Band 7–9 Utilisation Programme**
Executive sponsor	Director of Workforce and Organisational Development/Deputy CEO
Senior responsible owner	Assistant Director of People Planning
Project lead	
Start date	1 August 2026
Review dates	Day 30: [date] | Day 60: [date] | Day 90: [date]
Programme Outline	Workforce Stabilisation Programme: Band 7 to 9 Utilisation, with focus on action, ownership, validation and delivery grip.
Project Team	Workforce Intelligence, Finance, Value Based Healthcare
Expected WTE/£ outcome	Not planned at present outcome may be clarity of resource/skill mix but could result in changes to skill mix in areas.

PROJECT DASHBOARD | 30, 60 AND 90 DAY DELIVERY VIEW			
Project **Band 7–9 utilisation**	**Overall outcome** Clear clinical and corporate review programme established to understand Band 7–9 utilisation, test value, identify controls and agree any viable workforce options including where appropriate VER	**Overall RAG** **[R / A / G]**	**Programme ask** Confirm scope, data cut, working group membership, value assessment approach and decision route for controls.
Day 30: Understanding & Quick Wins • Establish Band 7–9 working group with clinical and corporate workstreams. • Complete initial data cut and deeper analysis of Band 7–9 workforce profile, growth,	**Day 60: Implementation of medium term actions** • Undertake service deep dives across agreed clinical and corporate areas. • Complete assessment of value, contribution and alignment to workplans.	**Day 90: Evidence of progress and commencement long term actions** • Implement agreed controls and protocols for Band 7–9 establishment changes, recruitment and role review. • Complete first cycle of value reviews and confirm options	**Key delivery focus** 1. Develop evidence base and value proposition. 2. Separate clinical and corporate analysis. 3. Translate learning into practical controls, protocols and decision points.

vacancies, costs and deployment. • Agree value assessment criteria and prioritise services for deep dive. Status: [R/A/G]	• Identify early controls and protocols based on learning from the first reviews. **Status:** [R/A/G]	requiring executive decision. • Consider VER where supported by evidence, affordability and service impact assessment. • Establish ongoing monitoring route for utilisation, value and compliance with agreed controls. **Status:** [R/A/G]	

KPI SCORECARD				
Measure	**Baseline**	**Current**	**Target by Day 90**	**Trend / RAG**
Clinical Band 7–9 workforce	Not yet established	To be confirmed at Day 30	Validated data pack available and signed off by Workforce Intelligence and Finance	[↑ / → / ↓] [R/A/G]
Corporate Band 7-9 workforce	0 services reviewed	To be confirmed	Priority deep dives completed with findings and actions recorded	[↑ / → / ↓] [R/A/G]

PROGRAMME GROUP ATTENTION AREAS		
Top risks **Highest score:** To be scored at working group	**Mitigations and controls**	**Decisions / support required**

NEXT REPORTING PERIOD			
Priority action	**Owner**	**Due date**	**Success measure**

PROGRAMME DEFINITIONS	
Problem or opportunity	Band 7–9 utilisation plan is not yet developed. There is a need to define scope, complete a robust workforce and finance data cut, understand clinical and corporate utilisation, and test the value delivered by roles against service, productivity and leadership requirements.
Benefits expected	Improved understanding of Band 7–9 deployment, clearer controls for growth and establishment changes, evidence-based decisions on role value, and options to reduce cost or release productivity where appropriate.
Success criteria	Working group established; data pack validated; clinical and corporate deep dives completed; value proposition agreed; controls and protocols drafted; decision options prepared for approval by Day 90.
Scope	All Band 7–9 roles in agreed clinical and corporate areas, including workforce growth, vacancy, cost, productivity and leadership utilisation. Excludes decisions outside the agreed governance mandate unless escalated.
Key dependencies	Workforce Intelligence data quality, Finance validation, Value Based Healthcare input, operational engagement, clinical and corporate leadership participation, governance decision route and any organisational policy requirements for VER or establishment controls.

RISKS & MITIGATIONS							
Risk	Cause	Impact if unmanaged	Current score	Mitigation / control	Owner	Target score	Review date
Unclear value proposition for Band 7–9 roles	Role contribution, leadership value and productivity impact are not consistently evidenced.	Poorly evidenced decisions, limited delivery grip and risk of challenge from services or staff side.	[I x L = score]	Agree value framework, triangulate workforce, finance and operational evidence, and apply consistently through deep dives.	TW	[Insert]	[Insert]
Loss of focus or disregard for agreed workplan	Competing operational priorities and unclear ownership slow progress.	Actions drift beyond 90 days and controls are not implemented at pace.	[I x L = score]	Fortnightly working group, action log, named owners, escalation	Working group chair	[Insert]	[Insert]

				to W&OD SLT where progress stalls.			
Data quality gaps undermine analysis	Workforce, finance and operational datasets may not align or may be incomplete.	Decisions may be delayed or based on incomplete evidence.	[I x L = score]	Early data validation by Workforce Intelligence and Finance, with issues logged and resolved before formal decision-making.	TW	[Insert]	[Insert]
			[I x L = score]		[Insert]	[Insert]	[Insert]
			[I x L = score]		[Insert]	[Insert]	[Insert]

TW – Tracy Walmsley

GOVERNANCE, ASSURANCE & ESCALATION	
Governance route	Band 7–9 Utilisation Working Group reporting into Workforce Programme Group, with escalation to Executive Team and Finance where approval or strategic decisions are required.
Review frequency	Weekly action tracking during the first 30 days, fortnightly working group review, monthly Workforce Programme Group progress and benefits check.
Escalation triggers	Data cannot be validated; services do not engage in deep dives; proposed controls require executive approval; potential VER options emerge; risks to service quality, safety or workforce relations are identified.
Decision points	Confirm programme scope and working group membership; agree value assessment criteria; approve control protocols; determine whether any VER-related options should be developed further.
Assurance evidence	Validated workforce and finance data pack; clinical and corporate deep-dive outputs; value assessment records; working group action log; decision log; draft controls and protocols.

DAY 90 REVIEW & NEXT STEPS	
Overall delivery assessment	At day 90 have a clear clinical and corporate understanding of Band 7–9 utilisation which has tested value, implemented controls and undertaken actions to change shape including where appropriate VER
Benefits delivered	Clear plan in place for existing roles at band 7 – 9 with clear articulation of how roles at this level are replaced or enhanced within the HB.

Outstanding actions	It is anticipated all actions will be complete but any outstanding actions at day 90 will form of phase 2 of the programme
Lessons learned	Capture which controls created the most traction, where manager support was most effective, where data quality limited progress and which escalation routes need to be retained.
Recommendation	Embed controls into business as usual if evidence demonstrates progress; continue for a further 90 days if cohort movement, validation or plans remain incomplete. Define next set of actions to further develop this cohort of workforce.

Workforce Programme Delivery Plan – Programme 3

Project title	**Admin & Clerical workforce: external recruitment control, exceptions, redeployment and spend reduction**
Executive sponsor	Director of Workforce and Organisational Development/Deputy CEO
Senior responsible owner	To be confirmed through Workforce Programme governance
Project lead	
Start date	1 August 2026
Review dates	Day 30: [date] | Day 60: [date] | Day 90: [date]
Programme Outline	Workforce Stabilisation Programme: Administration and Clerical workforce control, including the six-month external recruitment ban from 1 September 2026, internal recruitment, exception governance, fixed-term/secondment review, redeployment and overtime grip.
Project Team	Workforce and Organisational Development, Trade Union representatives, Communications Team, CCG leads, Recruitment, Finance, operational managers and Workforce Intelligence
Expected WTE/£ outcome	Indicative opportunity to reduce Administration and Clerical WTE and spend, aligned to the stated £1m part-year effect / 67.9 WTE assumption for Administration and Clerical workforce controls; figures require validation through turnover, vacancy and finance analysis.

PROJECT DASHBOARD | 30, 60 AND 90 DAY DELIVERY VIEW			
Project	**Overall outcome**	**Overall RAG [R / A / G]**	**Programme ask**
By Day 30: Set control framework and evidence base • Confirm scope of A&C roles covered by recruitment control. • Agree process and decision route for essential-role exceptions. • Develop communication plan for managers, staff	**By Day 60: Implement recruitment, redeployment and contract controls** • Launch internal recruitment process and exceptions panel/approval route. • Undertake review of fixed-term contracts and secondments, with agreed end, extension or	**By Day 90: Evidence reduction in WTE and spend** • Confirm reduction in external recruitment activity and report exceptions approved. • Demonstrate movement in A&C WTE, vacancy, turnover and spend run-rate.	**Key delivery focus** • Apply recruitment controls consistently while protecting essential service delivery. • Use internal recruitment and redeployment to fill priority A&C roles. • Validate turnover, WTE, overtime and spend

and Trade Union partners. • Establish baseline for A&C vacancies, turnover, fixed-term contracts, secondments and overtime. Status: [R/A/G]	redeployment decisions. • Commence redeployment of individuals into priority A&C roles. • Review overtime for Agenda for Change roles and agree controls by service area. • Consider VER to further support reduction in A&C workforce in targeted areas **Status:** [R/A/G]	• Embed redeployment, internal recruitment and overtime controls into routine governance. • Review workforce impacts, including sickness and staff survey indicators, and agree next phase. • VER process commenced to support reduction **Status:** [R/A/G]	assumptions with Finance and Workforce Intelligence. • Escalate exception decisions, savings risks and service impact quickly through programme governance.

KPI SCORECARD				
Measure	**Baseline**	**Current**	**Target by Day 90**	**Trend / RAG**
A&C WTE			Reduction trajectory aligned to validated 67.9 WTE assumption	[↑ / → / ↓] [R/A/G]
A&C pay spend			Progress toward £1m part-year effect, subject to validation	[↑ / → / ↓] [R/A/G]
Expected turnover based on previous	67.9wte			
External recruitment exceptions	n/a		All exceptions approved through agreed governance route	[↑ / → / ↓] [R/A/G]
Overtime usage in A4C roles			Actioned outcomes reflected in WTE and spend forecast	[↑ / → / ↓] [R/A/G]
Additional Hours Usage			Reduction in avoidable additional hours	[↑ / → / ↓] [R/A/G]

PROGRAMME GROUP ATTENTION AREAS		
Top risks 1. Admin roles support clinical activity eg ward clerks, receptionists	**Mitigations and controls** **Owner:** [Insert]	**Decisions / support required** **Due by:** [Insert]

2. Further depleting already reduced corporate teams Highest score: **[Insert]**		

NEXT REPORTING PERIOD			
Priority action **[Insert]**	**Owner** [Insert]	**Due date** [Insert]	**Success measure** [Insert]
[Insert]	[Insert]	[Insert]	[Insert]
[Insert]	[Insert]	[Insert]	[Insert]

PROGRAMME DEFINITIONS	
Problem or opportunity	A&C workforce growth and spend require grip through a six-month external recruitment ban from 1 September 2026, clear exceptions, stronger internal recruitment, review of fixed-term contracts and secondments, redeployment into priority roles, and overtime control.
Benefits expected	Reduction in A&C WTE and pay spend, improved control of external recruitment, better use of existing staff through redeployment, reduced avoidable overtime, and a validated savings trajectory linked to the £1m PYE / 67.9 WTE assumption.
Success criteria	Exception process approved and in use; internal recruitment route live; fixed-term and secondment review completed; redeployment decisions actioned; overtime baseline and controls agreed; monthly evidence of WTE and spend reduction reported.
Scope	In scope: Admin & Clerical roles, external recruitment, essential-role exceptions, internal recruitment, fixed-term contracts, secondments, redeployment and overtime for Agenda for Change roles. Out of scope: clinical workforce redesign unless directly linked to A&C support arrangements.
Key dependencies	Timely ESR / establishment data, Finance validation, recruitment system controls, operational manager compliance, Trade Union engagement, communications support, and agreed governance route for exceptions and escalations.

RISKS & MITIGATIONS							
Risk	Cause	Impact if unmanaged	Current score	Mitigation / control	Owner	Target score	Review date

Internal vacancies surge and destabilise priority services	External recruitment control increases internal movement without prioritisation	Delayed service delivery, pressure on teams and reduced confidence in the control process	[I x L = score]	Prioritise vacancies, route exceptions through agreed panel, monitor vacancy movement weekly and escalate service-critical pressures.	Service Managers	[Insert]	[Insert]
Expected saving reduced by essential-role exceptions or SMA inputs	Assumptions not fully validated before implementation	Benefits over-stated and delivery confidence weakened	[I x L = score]	Validate turnover, vacancy, WTE & pay spend assumptions with Finance and Workforce Intelligence before reporting benefits.	TW	[Insert]	[Insert]
Increase in sickness, workload pressure or staff survey deterioration	Reduced recruitment or redeployment creates perceived pressure in teams	Morale, retention and absence worsen, offsetting benefits	[I x L = score]	Use clear communications, manager guidance, Trade Union engagement and staff impact monitoring alongside implementation.	[Insert]	[Insert]	[Insert]
			[I x L = score]		[Insert]	[Insert]	[Insert]
			[I x L = score]		[Insert]	[Insert]	[Insert]

GOVERNANCE, ASSURANCE & ESCALATION	
Governance route	Weekly programme grip review, fortnightly Workforce & OD SLT review and monthly Executive / Finance check, with exceptions and risks escalated through agreed Workforce Programme governance.
Review frequency	Weekly action and risk updates; fortnightly SLT review; monthly benefits, WTE and savings validation.

Escalation triggers	Unresolved exception decisions, increasing internal vacancy pressure, adverse sickness or staff experience indicators, unvalidated savings assumptions, or failure to evidence WTE / spend movement by agreed review points.
Decision points	Approve exception process, confirm accountable SRO / project lead, agree baseline and target measures, confirm communications approach and sign off reporting route for A&C workforce controls.
Assurance evidence	Exception log, recruitment activity report, fixed-term / secondment review tracker, redeployment tracker, overtime analysis, WTE and pay spend run-rate, Finance validation and risk / decision log.

DAY 90 REVIEW & NEXT STEPS	
Overall delivery assessment	Assess whether the A&C recruitment control has moved from design to embedded delivery, with clear evidence of exception governance, internal recruitment, redeployment, contract review and movement in WTE / spend trajectory.
Benefits delivered	Benefits to evidence include reduced external recruitment, lower A&C WTE and pay spend trajectory, reduced avoidable overtime, improved redeployment into priority roles and validated progress against the £1m PYE / 67.9 WTE assumption.
Outstanding actions	Outstanding actions are likely to include continued review of exceptions, completion of any remaining fixed-term / secondment decisions, further overtime controls and confirmation of the next phase of workforce control beyond the initial 90-day period.
Lessons learned	Capture learning on data quality, pace of decision-making, manager compliance, staff and Trade Union communications, and whether internal recruitment and redeployment processes are sufficient to maintain service continuity.
Recommendation	Continue, adjust or scale the A&C workforce control approach based on validated WTE, spend, service impact and staff experience evidence; confirm whether the external recruitment control should remain, be refined or transition into a longer-term establishment control arrangement.

Workforce Programme Delivery Plan – Programme 4

Project title	**Variable pay reduction: reduce bank, agency, additional hours and overtime through improved understanding, control and roster grip.**
Executive sponsor	Director of Workforce and Organisational Development/Deputy CEO
Senior responsible owner	To be confirmed through Workforce Programme governance
Project lead	Workforce Intelligence with operational workforce, finance, nursing, medical rostering, facilities, Allied Health Professions and Health Sciences representatives.
Start date	1 August 2026
Review dates	Day 30: 31 August 2026 | Day 60: 30 September 2026 | Day 90: 30 October 2026
Programme Outline	Workforce Stabilisation Programme: variable pay reduction, including agency substantiation, bank, agency, additional hours, overtime and roster management across nursing, medical, facilities, Allied Health Professions and Health Sciences groups.
Project Team	Workforce Intelligence, Finance, Operational Workforce, Nursing and Facilities Rostering, Medical Rostering, Allied Health Professions and Health Sciences leads, CCG/service managers and professional group leads.
Expected WTE/£ outcome	Known quantified opportunities include £800k agency substantiation FYE with no WTE reduction, £1m nurse roster management and 29 WTE nurse roster opportunity. Indicative nursing utilisation range is 98–141 WTE depending on vacancy fill; overall variable pay opportunity noted as £2.3m known and 127–170 WTE, subject to validation.

PROJECT DASHBOARD | 30, 60 AND 90 DAY DELIVERY VIEW			
Project	**Overall outcome** Validated variable pay baseline, stronger roster and approval controls, reduced planned nurse agency reliance, monitored exit plans, and early evidence of reduced variable pay run-rate by Day 90.	**Overall RAG** **[R / A / G]**	**Programme ask**
Day 30: Understanding, controls and quick wins	**Day 60: Implement controls and targeted reduction actions**	**Day 90: Evidence of reduced run-rate and embedded grip**	**Key delivery focus** Turn variable pay intelligence into monthly run-rate

• Confirm by staff group what variable pay is being used, where and why; • map future events such as NQN intake and medical changeover; • identify data gaps and develop first KPIs. • Identify control policies & plans including correct allocation of headroom where in place and that no direct approach is allowed to agencies (G&C 4.1.1, 4.1.2, 5.3.2) • Scope further rollout of rostering to other clinical workforce • Prepare organisation for planned nursing agency ban from 1/11/26 • Job planning guidance in place to align management, education & clinical delivery (G&C 4.3.1) • Job planning in place for all clinical & medical staff (G&C 4.1.4, 4.4.1) • Medical rostering roll out completed and	• Develop sub groups to focus next actions on key issues groups to be medical, nursing, AHP/ Health science & Estates & Facilities • Review control policies including effective roster management, plans and approval levels for all staff groups (G&C 5.1.1, 5.1.3, 5.1.4, 5.7.2, 5.7.3) • confirm decision on rosters for groups not on Allocate, • establish top three actions for each professional group. • Ensure or develop exit plans for agency workers which includes changes which be requested for multiple reasons for usage (G&C 5.6.2) • Mechanism agreed and in place to monitor all exit plans • Audit control processes • Deep dive into shift patterns to determine efficiency	• Removal of weekly pay for remaining workers (G&C 5.2.2) • Exit plans in place, monitored and reviewed (G&C 2.2.3) • control processes audited; • deep dive completed into shift pattern efficiency; • early reduction visible in nursing variable pay and no planned nurse agency usage. • Consider AI to support further understanding/ audits and whether live reporting can be implemented (G&C 2.4.1) • Regular reports produced regarding temporary workforce utilised and financial impact (G&C 2.1.6, 4.1.3) • Exception reports in place to record all requests to pay over (requested & approved) rate card, and off framework usage and those approved (G&C 2.4.2, 5.1.2, 5.2.1, 5.3.1, 5.8.1)	targets, agreed control actions and visible reductions in nursing, medical, facilities and other staff group usage.

regular reports produced and acted on with regards to additional hours duties (G&C 5.6.1) • Top 10 earners report produced bi-monthly and shared with CCG leads (G&C 5.7.1)		• Consider whether it is possible to gather and understand discretionary effort for unpaid work hours (G&C 5.7.4) • EWTD compliance monitoring mechanism developed (G&C 5.7.5)	

KPI SCORECARD				
Measure	**Baseline**	**Current**	**Target by Day 90**	**Trend / RAG**
Variable pay expenditure by staff group, ward/area and CCG	Wte/£		Reduction trajectory agreed and monitored by staff group	[↑ / → / ↓] [R/A/G]
Nursing variable pay reduction	Wte/£		No planned nurse agency and reduction in variable pay run-rate	[↑ / → / ↓] [R/A/G]
Roster compliance and grip	Current roster compliance position to be confirmed	Allocate and local roster data reviewed	Control policies audited and decision made on non-Allocate groups	[↑ / → / ↓] [R/A/G]
Exit plans for agency, bank and additional hours usage	High-usage areas identified	Exit plans developed for priority areas	Exit plans monitored, reviewed and escalated where blocked	[↑ / → / ↓] [R/A/G]
Agency substantiation and conversion % of agency workers	N & %	N & %	Agency substantiation FYE assumption validated and tracked	[↑ / → / ↓] [R/A/G]

PROGRAMME GROUP ATTENTION AREAS		
Top risks 1.	**Mitigations and controls** 1.	**Decisions / support required** 1

Highest score: **[Insert]**		

NEXT REPORTING PERIOD			
Priority action	**Owner**	**Due date**	**Success measure**

PROGRAMME DEFINITIONS	
Problem or opportunity	Variable pay use is spread across bank, agency, additional hours and overtime, with a need to understand by staff group what is being used, where and why, then convert that intelligence into controls, roster grip and reduced run-rate.
Benefits expected	Reduced variable pay expenditure, improved roster control, validated agency substantiation opportunity, reduced nursing variable pay, no planned nurse agency use, and clearer professional group ownership of top reduction actions.
Success criteria	Validated baseline and run-rate; KPIs agreed; data issues and system gaps identified; control policies reviewed; exit plans in place and monitored; audit of control processes completed; shift-pattern efficiency deep dive completed.
Scope	All variable pay schemes, including bank, agency, additional hours and overtime, across nursing, medical, facilities, AHP, Health Sciences and other professional groups where appropriate.
Key dependencies	Finance and workforce data alignment; roster system adoption; NQN recruitment timing; medical changeover; operational capacity; professional group engagement; timely decisions on agency controls and roster coverage for non-Allocate groups.

RISKS & MITIGATIONS							
Risk	Cause	Impact if unmanaged	Current score	Mitigation / control	Owner	Target score	Review date
Inaccurate or incomplete variable pay data leads to incorrect	Disparate finance, workforce and rostering systems; inconsistent coding;	Savings assumptions may be overstated or misdirected; priority areas may	? x ?	Create a single validated view of bank, agency, additional hours and	Workforce Intelligence / Finance		31 August 2026

analysis of usage.	partial updating of roster and agency information.	be missed; confidence in reported benefits reduced.		overtime by staff group, ward/area and CCG; agree data owners and log gaps by Day 30.			
Control policies and roster standards are not applied consistentl y across services.	Local variation in roster practice, inconsistent escalation of additional hours and agency requests, and groups not yet fully covered by Allocate or equivalent controls.	Variable pay run-rate remains high; agency and additional hours become normalised; benefits are delayed or not delivered.		Review control policies and plans by Day 60; confirm decision on roster requiremen ts for groups not on Allocate; audit compliance with approval and escalation processes.	Operation al Workforce / Rostering Leads		30 Septemb er 2026
Planned nursing agency reduction or agency ban is not implement ed at pace.	Insufficient lead-in time, unclear exceptions route, unresolved service concerns, or lack of agreed alternative staffing plans.	Reduction in nursing variable pay is delayed; agency dependency continues; risks to quality, safety or service continuity may increase if controls are applied without alternatives.		Agree agency ban decision and exceptions route by Day 60; align with NQN intake, vacancy plans and high-usage area exit plans; monitor weekly through programme grip.	Nursing / Operation al Workforce / Finance		30 Septembe r 2026
Operational capacity is insufficient to deliver exit plans, audits and shift-	Competing service pressures, limited analytical support, and reliance on local	Actions remain high-level rather than implemente d; exit plans are not sustained;		Prioritise top variable-pay areas only; assign named service leads; use	CCG / Service Managers		30 October 2026

pattern reviews.	teams to progress actions alongside operational delivery.	run-rate reduction is not evidenced by Day 90.		weekly action tracking; escalate blocked capacity or analytical support needs through Workforce & OD SLT.			
Professional group engagement is inconsistent and top three actions are not owned.	Different workforce drivers across nursing, medical, facilities, AHP and Health Sciences; unclear accountability for local action and change in practice.	Controls are perceived as centrally imposed; delivery varies by group; opportunities for bank, overtime and agency reduction are not converted into sustained action.		Ask each professional group to identify its top three reduction actions, owner, KPI and first control point by Day 60; review progress through monthly programme reporting.	Professional Group Leads / Operational Workforce		30 October 2026

GOVERNANCE, ASSURANCE & ESCALATION	
Governance route	Weekly Workforce Programme grip meeting for action tracking, with fortnightly Workforce & OD SLT review for blockers and cross-cutting decisions, and monthly Executive / Finance check for benefits, exceptions and governance reporting.
Review frequency	Weekly update on actions, risks, validation status and run-rate movement; fortnightly review of unresolved issues through Workforce & OD SLT; monthly review of benefits, decisions and escalations with Finance and Executive colleagues.
Escalation triggers	Escalate if data cannot be validated by Day 30, control or roster decisions are not agreed by Day 60, nursing agency reduction plans are blocked, professional group top three actions are not owned, or Day 90 run-rate movement is not evidenced.
Decision points	Confirm planned nursing agency ban from October and exceptions route; decide roster requirements for groups not currently on Allocate; agree the KPI pack, baseline, run-rate reporting frequency and owner sign-off route; determine whether AI or additional analytical support is required.
Assurance evidence	Validated finance and workforce baseline; variable pay dashboard by staff group, ward/area and CCG; data quality log; roster compliance audit; control policy review; exit plan tracker; professional group action log; evidence of run-rate movement and agency substantiation tracking.

DAY 90 REVIEW & NEXT STEPS	
Overall delivery assessment	Assess whether the programme has moved from understanding variable pay usage to active control and measurable reduction. Delivery should be rated against completion of baseline validation, KPI reporting, control decisions, exit plan monitoring, audit evidence and early run-rate movement.
Benefits delivered	Expected Day 90 benefits include a validated variable pay baseline, agreed run-rate targets, visible reduction trajectory in nursing variable pay, no planned nurse agency use where safe and agreed, monitored exit plans for priority areas, and validated agency substantiation opportunity.
Outstanding actions	Outstanding actions likely to include resolving remaining data gaps, completing audit actions, embedding controls in areas not yet fully using Allocate, confirming any unresolved agency exceptions, and sustaining professional group ownership beyond the initial 90-day period.
Lessons learned	Key learning should focus on which data sources were reliable, where system use or coding created gaps, which controls had the strongest impact on run-rate, how well professional group ownership worked, and where escalation routes enabled or slowed delivery.
Recommendation	Continue into a sustained monthly variable pay improvement cycle, with focus on high-usage areas, strengthened roster governance, embedded professional group action plans, finance-validated benefit tracking and escalation of any residual blockers through Workforce & OD SLT and Executive / Finance review.

Workforce Programme Delivery Plan – Programme 5

Project title	**Establishment Control**
Executive sponsor	Director of Workforce and Organisational Development/Deputy CEO
Senior responsible owner	Assistant Director of People Planning
Project lead	Head of Workforce Intelligence
Start date	1 August 2026
Review dates	Day 30: 31 August 2026 | Day 60: 30 September 2026 | Day 90: 30 October 2026
Programme Outline	Establishment Control programme to create a single validated view of funded establishment and staff in post, supported by standard reporting, manager sign-off, fixed-term contract and secondment monitoring, ESR controls and clear escalation routes for unresolved discrepancies.
Project Team	Workforce Intelligence, Finance, Operational Workforce, CCG/service managers and professional group leads.
Expected WTE/£ outcome	Enabler rather than directly delivering savings

PROJECT DASHBOARD | 30, 60 AND 90 DAY DELIVERY VIEW			
Project **Establishment control**	**Overall outcome** By Day 90, the Establishment Control workstream will have an agreed establishment report, a manager sign-off programme, clear guidance for fixed-term contracts and secondments, and a defined mechanism to enable establishment control in ESR.	**Overall RAG** **[R / A / G]**	**Executive ask** Confirm the accountable owner and support leads, endorse the establishment control approach, agree how discrepancies between funded establishment and staff in post will be resolved, and support decisions required to enable ESR-based establishment control.
Day 30: Understanding, controls and quick wins • Scope existing discrepancies between funded	**Day 60: Implement controls and targeted reduction actions** • Develop the establishment	**Day 90: Evidence of reduced run-rate and embedded grip**	**Key delivery focus** 1. Align funded establishment and staff in post 2. Develop establishment reporting and

establishment and staff in post. • Create process for aligning outcomes and confirming decision points (G&C 2.1.1, 2.1.2) • Begin development of the establishment report. (G&C 2.1.4) • Identify fixed-term contracts and secondments requiring monitoring. • Confirm owner, support leads and governance route. • Status: **[R/A/G]**	control toolkit to support positive workforce management and establishment review. (G&C 2.1.3, 2.1.5, 2.2.1 2.2.2) • Reinforce workforce management processes for changes, exits and new starters. (G&C 2.3.1, 2.3.2, 2.3.4, 2.3.5) • Develop guidance for monitoring fixed-term contracts and secondments. (G&C 2.3.3) • Outline the programme for managers to sign off establishments. • Develop the mechanism to enable establishment control in ESR. • **Status:** [R/A/G]	• Put the establishment report in place. • Launch manager establishment sign-off process. • Confirm fixed-term contract and secondment monitoring guidance. • Enable establishment control in ESR or agree implementation route. • Confirm unresolved risks, decisions and next reporting rhythm. **Status:** [R/A/G]	manager sign-off 3. Enable establishment control in ESR and monitor fixed-term contracts and secondments

KPI SCORECARD				
Measure	**Baseline**	**Current**	**Target by Day 90**	**Trend / RAG**
	[Insert]	[Insert]	[Insert]	[↑ / → / ↓] [R/A/G]
	[Insert]	[Insert]	[Insert]	[↑ / → / ↓] [R/A/G]
	[Insert]	[Insert]	[Insert]	[↑ / → / ↓] [R/A/G]
	[Insert]	[Insert]	[Insert]	[↑ / → / ↓] [R/A/G]
	[Insert]	[Insert]	[Insert]	[↑ / → / ↓] [R/A/G]

BOARD ATTENTION AREAS		
Top risks **1. [Insert risk]** **2. [Insert risk]** **3. [Insert risk]** Highest score: **[Insert]**	**Mitigations and controls** 1. [Insert mitigation] 2. [Insert mitigation] 3. [Insert mitigation] **Owner:** [Insert]	**Decisions / support required** 1. [Insert decision] 2. [Insert support needed] 3. [Insert escalation] **Due by:** [Insert]

NEXT REPORTING PERIOD			
Priority action	**Owner**	**Due date**	**Success measure**
[Insert]	[Insert]	[Insert]	[Insert]
[Insert]	[Insert]	[Insert]	[Insert]
[Insert]	[Insert]	[Insert]	[Insert]

PROGRAMME DEFINITIONS	
Problem or opportunity	Establishment Control Is a priority planning area focused on resolving discrepancies between funded establishment and staff in post, creating an establishment report, developing a practical toolkit, strengthening workforce management processes, monitoring fixed-term contracts and secondments, and enabling establishment control in ESR.
Benefits expected	Expected benefits include a single validated view of establishment, clearer controls for establishment changes, stronger manager accountability, improved monitoring of fixed-term contracts and secondments, better alignment between workforce and finance data, and a clearer route for escalation where establishment changes cannot be resolved locally.
Success criteria	Success by Day 90 will be evidenced by an establishment report in place, guidance for fixed-term contracts and secondments agreed, manager sign-off programme outlined, ESR establishment control mechanism progressed, and risks or decisions escalated through the agreed governance route.
Scope	In scope: establishment data review, funded establishment and staff-in-post reconciliation, establishment reporting, manager sign-off, workforce management toolkit, fixed-term contract and secondment monitoring, ESR establishment control and escalation of unresolved discrepancies. Out of scope: broader workforce redesign unless required to resolve agreed establishment control actions.
Key dependencies	Key dependencies include accurate workforce, finance and ESR data; engagement from operational managers; clear approval rules for establishment changes; workforce management process compliance; system support to enable ESR controls; and timely governance decisions where discrepancies or barriers cannot be resolved locally.

RISK & MITIGATIONS							
Risk	Cause	Impact if unmanaged	Current score	Mitigation / control	Owner	Target score	Review date
Establishment control process is time consuming and delays delivery	Reconciling funded establishment, staff in post, manager sign-off and ESR controls may require significant data and operational input.	Progress stalls, reporting remains incomplete and establishment discrepancies continue without resolution.	[I x L = score]	Prioritise high-impact discrepancies, use a standard report and toolkit, agree clear sign-off expectations, and review progress weekly through Workforce Programme governance.	MJ	[Insert]	[Insert]
Managers do not engage with establishment sign-off or process changes	Managers may not prioritise the sign-off process or may be unclear about expectations and decision rights.	Establishments remain unvalidated and changes, exits or new starters may continue outside agreed controls.	[I x L = score]	Provide clear toolkit and guidance, reinforce good workforce management processes, confirm escalation route for non-engagement, and report completion through the review rhythm.	[Insert]	[Insert]	[Insert]
ESR establishment control cannot be enabled at required pace	System capability, configuration, data quality or resource constraints may limit ESR implementation.	Establishment control remains dependent on manual workarounds and assurance may be weaker.	[I x L = score]	Develop ESR control requirements early, confirm feasibility, agree interim manual controls if required, and escalate system constraints	[Insert]	[Insert]	[Insert]

				through Workforce & OD SLT and executive/finance routes.			
Fixed-term contracts and secondments are not monitored consistently	Data may be incomplete or responsibility for monitoring may be unclear.	Temporary workforce arrangements continue without clear review, expiry management or establishment impact assessment.	[I x L = score]	Create guidance for monitoring fixed-term contracts and secondments, agree data owner, build into establishment reporting and review exceptions through governance.	[Insert]	[Insert]	[Insert]
Funded establishment and staff-in-post discrepancies are not resolved	Differences between budgeted establishment and current staffing may lack clear ownership, evidence or decision route.	Financial, workforce and operational plans remain misaligned and establishment decisions are not controlled.	[I x L = score]	Scope discrepancies, agree alignment process, assign owners for unresolved issues and escalate decisions that cannot be resolved through the workstream.	[Insert]	[Insert]	[Insert]

GOVERNANCE, ASSURANCE & ESCALATION	
Governance route	Workforce Programme governance, supported by Workforce & OD SLT escalation route
Review frequency	Weekly action review, with fortnightly Workforce & OD SLT review and monthly executive or finance check where escalation is required.
Escalation triggers	Escalate where Establishment control priority actions remain undefined, owners are not confirmed, validation evidence is unavailable, risks cannot be mitigated, or decisions are required to unblock progress.
Decision points	Day 30: confirm priority actions, owners/support and validation route. Day 60: confirm action progress, risk controls and decisions required. Day 90: confirm evidence, unresolved risks, escalation decisions and next phase.
Assurance evidence	Establishment control action log, owner/support lead record, validation evidence tracker, risks and decisions log, escalation record and Day 90 delivery summary.

DAY 90 REVIEW & NEXT STEPS	
Overall delivery assessment	At Day 90, assess whether Establishment control planning has moved from placeholder responses to a deliverable action plan, with priority actions, owners, validation evidence, risk mitigations and escalation decisions confirmed.
Benefits delivered	Benefits to be evidenced through completed slide 12 planning responses, agreed owners and support leads, validated evidence requirements, visible risks and mitigations, and clear escalation decisions.
Outstanding actions	List any unresolved priority actions, owner gaps, validation gaps, risks, mitigations or blocked decisions, with owner and due date.
Lessons learned	Capture what helped move Establishment control planning from broad intentions to concise, testable actions, where validation was difficult and which escalation routes need to be retained.
Recommendation	Embed the Establishment control plan into the Workforce Programme reporting rhythm if sufficient detail is agreed; continue for a further 90 days if priority actions, validation or decisions remain incomplete.

Financial Grip and Control measures across NHS Wales

Financial Planning and Delivery Directorate

Objective:

To provide organisations with a consolidated schedule setting out the core financial, workforce and procurement grip and control measures to safeguard financial stability during periods of significant financial pressure.

Background:

At M09 2025/26 six health boards in Wales report deficits totalling £206m, (1.9% of the reported Revenue Resource Limit).

Given the scale of the pressure, it is essential that the NHS Wales Finance Function can demonstrate that the financial governance and financial control environment mechanisms are robust and sufficient assurance is received on their effectiveness.

Scope:

The tool is designed to help organisations assess their financial grip and control. It is not an exhaustive list but is predicated on common themes and areas of risk identified through NHS Wales.

The key focus for the grip and control schedule is the practical controls, processes and actions that should be in place in year to avoid excessive or inappropriately approved financial commitments; reduce waste; and improve in year expenditure run-rates. The tool will help organisations to strengthen the underpinning financial governance and control measures that support improved financial performance.

As a first step, the focus has been placed on core financial, workforce and procurement processes and systems. There is more limited literature available on best practice grip and control within specific expenditure areas such as commissioning, CHC and prescribing systems and processes.

Preparation approach:

The schedule has been prepared by Financial Planning and Delivery by examining and consolidating examples from various sources including:-

- Grip and Control presentation report (Financial Planning and Delivery May 2022)
- Financial Grip and Control Checklist (NHS England December 2022)
- Establishment Control (HFMA May 2025)
- Budgetary Framework and Grip and Control Discussions (Directors of Finance Forum July 2024)

Structure of the document:

The schedule includes both **financial controls (in black)** that organisations should have in place and **grip actions (in blue)** that will support the reduction of expenditure run rates.

The financial grip and control measures are categorised across eight themes:- Framework and Guidance, Vacancies, Sickness and Leave, Rostering and Rotas, Bank and Agency, Other Staff Payments, Procurement and Other items.

The document includes both a summary schedule and a detailed schedule. The summary schedule identifies key thematics and the highest impact actions from the detailed schedule.

Other financial governance reference documents:

The checklist may be used in conjunction with:

- HFMA's "Improving NHS financial sustainability: are you getting the basics right?" checklist tool Improving NHS financial sustainability: are you getting the basics right? (hfma.org.uk) – focus on key overarching financial processes such as planning, budget setting, reporting, financial governance, training and development
- Financial Management Maturity Model (NAO January 2010)
- Model Standing Orders, Reservation and Delegation of Powers and Model Standing Financial Instructions – NHS Wales (issued by Welsh Government)
- The Finance Academy's 'Financial Control Procedures Governance Best Practice Principles Guide' - available on the learning and development platform

All are valuable tools to support organisations to consider if they have the controls and processes in place to achieve best value for money.

Completion and next steps:-

Complete the checklist to consider whether the relevant policy or process exists and secondly to consider operational delivery and compliance. This may require input from representatives from several areas workforce, procurement, efficiency, finance and audit.

Agree priority issues and how proposed actions to address the issues identified will be taken forward. This may require assembling a working group including representatives from workforce, procurement, efficiency, finance.

Key findings from the exercise to be shared through the Director of Finance forum to identify any national areas of focus.

Update from Hywel Dda UHB:

The following sections will/have been completed by functional leads. Self-identified 'gaps' have been highlighted in RED text. Following the completion of the national benchmarking exercise across NHS Wales organisations, a consolidated list of gaps will be created and suggestions/recommendations made to update controls where appropriate. Critical gaps will be updated immediately.

Functional completion:

Framework and Guidance:	Finance
Establishment and Vacancies:	Workforce People Management
Sickness and Leave Management:	Workforce People Management
Rostering, Rotas and Job Planning:	Workforce People Planning and Effectiveness
Temporary Staffing:	Workforce People Planning and Effectiveness
Other Staff Payments:	Workforce People Planning and Effectiveness
Procurement:	Procurement
Other Items:	Finance

1. Summary Schedule

Framework and Guidance	Establishment and Vacancies	Sickness and Leave Management	Rostering, Rotas and Job Planning
• Clear and Up to Date Standing Financial Instructions and guidance. • Clear procedures & process notes. • Budget holders and all financial administrators have received up to date training on their roles & responsibilities • Clear governance process for new investment. • Delegation letters issued and signed. • Internal Escalation process in place.	• Ensure robust budgeted establishments are in place and regularly reviewed and reconciled. • Regular vacancy control panel (VCP). • Automated weekly head count tracker. • Ensure managers notify HR of leaving dates. • Review all current vacancies with a view to remove or freeze posts.	• Enforce compliance with the All Wales Sickness policy. • Adherence to the requirements of agreed attendance at work policies and the all-Wales Occupational Health minimum service levels. • Monitor absence and sickness on individual, service line, service and organisation level. • Monitor medical annual leave. • Policies to limit carry forward of significant leave balances	• E-rostering fully deployed. • Rosters approved 12 weeks in advance (as per the Agency workforce reduction programme and control framework). • Contracted hours to be fully rostered. • Job planning policy implemented with > 90% of all Consultants having an agreed job plan in place at all times; and alignment of rota to job capacity plans.

Temporary Staffing	Other Staff Payments	Procurement	Other items
• Temporary Staffing Policy in place. • Clear process for booking, and compliance with process. • Review bank and agency authorisation levels – seniority and consistency across sites. • No off-contract agency & locum. • Auto enrolment for new starters onto the bank. • Review pay rates and consider weekly pay for bank as an incentive. • Ensure appropriate deduction for agency staff breaks.	• Implement prior approval for overtime and enhanced payments. • A monthly 'audit' of the highest overtime earners and expenses claimants. • Non-clinical overtime controls in place. • Enhanced authorisation process for WLIs with clear demonstration that existing Programmed Activities (PAs) have been utilised before WLIs awarded. • Review process in place for additional sessions allocated.	• Monitor use of Single Tender Waivers. • Consolidate a list of supplier discounts. • Robust contract management processes in place. • Enforce the 'No PO No Pay' policy. • Review and reduce those able to requisition and order. • Targeted approach for clinical preference variation (as identified by V&S procurement group).	• Review and ensure all eligible VAT is being reclaimed. • Income management policies to minimise bad debt costs. • Stock management policies to minimise wastage. • Review all credit balances on the Balance sheet for potential over accrual. • Journals are based on latest relevant data and assumptions.

2. Detailed Schedule

1. Framework and Guidance	Controls / Processes in place	Assurance that processes are operational
Clear and Up to Date Standing Financial Instructions • SFIs are up to date and readily accessible to all relevant officers.	Documented policies, Standing Financial Instructions and All-Wales frameworks are in place and approved by the Board. Operational procedures are supported by defined approval thresholds, system controls, segregation of duties and clearly assigned responsibilities. Controls are designed to prevent unauthorised activity, identify variance at the earliest opportunity, and enable timely corrective action.	Assurance is obtained through routine financial and workforce reporting, executive and committee oversight, exception reporting, internal performance reviews and periodic Internal Audit coverage. Compliance is monitored via dashboards, variance analysis and escalation through service and executive governance structures. Gap 1: Subsequent supporting principle documents are not accessible to relevant officers in the same location and are housed locally within functions, e.g. detailed examples of budgeting principles to support the Budgetary Control Financial Control Procedure.
Clear Process Notes • All Financial Control Procedures are up to date; accessible and minimum provision aligns with the Finance Academy best practice guide. (e.g. month end close down processes, financial reforecasts). • All Financial Control Procedures are widely available to all relevant team members. • Adequate training is provided to all relevant staff members to ensure awareness and understanding of relevant financial control procedures.	Documented policies, Standing Financial Instructions and All-Wales frameworks are in place and approved by the Board. Operational procedures are supported by defined approval thresholds, system controls, segregation of duties and clearly assigned responsibilities. Controls are designed to prevent unauthorised activity, identify variance at the earliest opportunity, and enable timely corrective action.	Assurance is obtained through routine financial and workforce reporting, executive and committee oversight, exception reporting, internal performance reviews and periodic Internal Audit coverage. Compliance is monitored via dashboards, variance analysis and escalation through service and executive governance structures. Audits are undertaken to assess management compliance; this can be utilised as a management tool to assess learning needs, compliance or wider system issues. Links to Gap 3

Colour Key:- **financial controls** are black **grip actions** are blue

		Gap 1: Subsequent supporting principle documents are not accessible to relevant officers in the same location and are housed locally within functions, e.g. detailed examples of budgeting principles to support the Budgetary Control Financial Control Procedure. Gap 2: Some training is offered to first time managers via the Managers Passport programme, but this does not systematically cover all employees that enter management posts. Systemic analysis required for grip & control gaps, as training may not be the solution in itself. Gap 3: Periodic refresher training is not currently available to continuously educate all relevant staff members of the controls in place that are to be adhered to.
Roles and Responsibilities • Roles and responsibilities of budget holders clearly defined and clearly communicated, including responsibilities with respect to core budgets, cost reduction element of their budgets and procurement. • Delegation letters have been issued and have been signed. • All budget holders have objectives supporting the delivery of financial objectives in Performance appraisal process. • Budget holders receive training on their roles responsibilities and objectives at reasonable intervals and monitoring of this can be demonstrated. • Consider whether the number of budget holders is appropriate - reduced budget holders can improve control over expenditure.	Documented policies, Standing Financial Instructions and All-Wales frameworks are in place and approved by the Board. Operational procedures are supported by defined approval thresholds, system controls, segregation of duties and clearly assigned responsibilities. Controls are designed to prevent unauthorised activity, identify variance at the earliest opportunity, and enable timely corrective action.	Assurance is obtained through routine financial and workforce reporting, executive and committee oversight, exception reporting, internal performance reviews and periodic Internal Audit coverage. Compliance is monitored via dashboards, variance analysis and escalation through service and executive governance structures. Gap 1: there is not a consistent onward delegation of financial objectives via Performance appraisals as far as currently known.

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	Annual budget delegation Accountability Letters are issued to Executive Directors and Deputies; Functional Leads and Clinical Care Group Directors. This sets out responsibilities and reminds budget holders of the procedures in place that are to be adhered to. A scheme of delegation is in place, with changes approved by Board, and a consistent Oracle sub-scheme of delegation is in place with consistent approval levels and budget holders across all Revenue, Capital and Charitable Fund cost centres.	Gaps 2 and 3 from 1. Framework and Guidance – Clear Process Notes apply.
Investments and Business Cases • Clear Business Case review procedures for reviewing and approving any new projects across the organisation. • The above includes a relevant committee structure where robust review and challenge take place. • Post implementation benefit realisation reviews process in place. • Review previous 12 months of business cases to ensure savings/benefits realisation. • Establish list of ongoing and planned projects and determine what can be ceased or delayed.	Documented policies, Standing Financial Instructions and All-Wales frameworks are in place and approved by the Board. Operational procedures are supported by defined approval thresholds, system controls, segregation of duties and clearly assigned responsibilities. Controls are designed to prevent unauthorised activity, identify variance at the earliest opportunity, and enable timely corrective action. All investment business cases are to be included on an annual basis within the annual financial planning cycle, with the exception of the Nurse Staffing Level reviews, which occur	Assurance is obtained through the annual financial planning cycle, routine financial and workforce reporting, executive and committee oversight, exception reporting, internal performance reviews and periodic Internal Audit coverage. Compliance is monitored via dashboards, variance analysis and escalation through service and executive governance structures. Gap 1: there is an absence of a medium-term plan to provide multi-year strategic direction to business cases. Gap 2: there is a lack of consistency across business cases, with financial benefits being ambiguous in a lot of cases. Further structure and consistency are required, with a regular

	during a year and are submitted to Board for approval, with central reserve funding allocated to services if approved. Initially, the Financial and Performance Committee scrutinise business cases, before they are submitted to Board for final review and approval/rejection.	organisation process for capturing, reviewing, prioritising and scrutinising them before being submitted for formal scrutiny to the Finance and Performance committee. NB Business Cases do not routinely explore alternative workforce design; to optimise "value" in workforce models. Integration of VBHC as a model for integrated workforce planning may be possible here. Query further gap? Gap 3: Limited evidence of benefits realisation or systematic reviews on historic cases
Internal Escalation • Clear internal escalation processes in place for service areas that are not delivering their financial plans with appropriate financial or non-financial controls or remedial actions applied.	An internal escalation framework is in place, with four levels of escalation across seven domains. Procedures are supported by defined approval thresholds, system controls, segregation of duties and clearly assigned responsibilities. Controls are designed to prevent unauthorised activity, identify variance at the earliest opportunity, and enable timely corrective action.	Assurance is obtained through routine monthly performance reporting, executive and committee oversight, exception reporting, internal reviews and periodic Internal Audit coverage. Compliance is monitored via dashboards, variance analysis and escalation through service and executive governance structures. Gap 1: Repeated examples of continued escalation does not employ an appropriate and timely response to deliver impactful actions to achieve de-escalation. Level 4 is not available presently.

2. People Costs – Establishment and Vacancies	Controls / Processes in place	Assurance that processes are operational

Colour Key:- **financial controls** are black **grip actions** are blue

Policy and Procedure • Criteria in place for annual and other leave (e.g. study and parental leave) to be notified to the organisation and signed off (where applicable) with sufficient notice to minimise impact on rotas. • Processes in place to ensure compliance with the All-Wales Sickness policy - Rigorous sickness policy and procedure is in place and communicated to minimise absences (inc. return to work meeting). • Consider increasing sign off levels for sick leave to ensure transparency.	Documented policies, Standing Financial Instructions and All-Wales frameworks are in place and approved by the Board. Operational procedures are supported by defined approval thresholds, system controls, segregation of duties and clearly assigned responsibilities. Controls are designed to prevent unauthorised activity, identify variance at the earliest opportunity, and enable timely corrective action. Carry Over of annual leave is defined in the Agenda for Change handbook. There is an annual leave carryover proforma on SharePoint. Internal process for communication and completion is handled within the People Planning pillar with communications being issued via Global/Viva Engage. The PowerBI dashboard has a tab for annual leave balances which managers have access to and is updated monthly. Functional leads are sent monthly absence reports by the Workforce Intelligence team in the People Planning pillar. There is an all-Wales Absence Management policy which identifies the key responsibilities of each manager in respect of absence.	Assurance is obtained through routine financial and workforce reporting, executive and committee oversight, exception reporting, internal performance reviews and periodic Internal Audit coverage. Compliance is monitored via dashboards, variance analysis and escalation through service and executive governance structures. Audits are undertaken to ensure compliance to policy; this can be utilised as a management tool to assess learning, compliance or system issues.(Links to Gap 3) Gap 1: Line managers are not consistently using the sickness and annual leave report that are available to them. Gap 2: Line managers are not consistently applying the all-Wales Absence Management policy as identified in the recent internal audit report on sickness absence. Gap 3: There is no process in place to provide assurance that annual leave balances are well managed within the target of 14.6% defined within the Rostering Policy.

Colour Key:- **financial controls** are black **grip actions** are blue

2. People Costs – Establishment and Vacancies	Controls / Processes in place	Assurance that processes are operational
Establishment (Establishment control | HFMA) • Workforce plans are in place, are of a sufficiently granular level of detail (for example, by service, workforce type and substantive/ temporary); and align to approved establishment levels and budget. • Workforce plans are regularly reviewed by service and service leads to ensure compliance with or action to move to compliance against both establishment and budget. • Reconciliation process in place to ensure that WTEs per financial and HR systems reconcile.	Holistic workforce planning is undertaken as part of the annual planning cycle, which focuses on clinical service and staff group. Establishment report in place from Workforce and Finance but not accessible to service users. Monitoring forms part of the WOD escalation framework meetings The Health Board established a Financial control group, and whilst this overarching group has been dissolved, Workforce and OD have retained their own Internal FCG (initially established in October 2025) as part of its own control mechanisms.	Assurance is obtained through routine financial and workforce reporting, executive and committee oversight, exception reporting, internal performance reviews and periodic Internal Audit coverage. Compliance is monitored via dashboards, variance analysis and escalation through service and executive governance structures. Gap 1: Executive Function planning to be undertaken consistently for all. Gap 2: Integration of financial establishment / budget to be included through a collaborative approach to planning with Service, Workforce and Finance, including formally sign-off for WTE plans compared to budgets. This needs to look beyond numbers to skill mix/workforce model design (VBHC may be a helpful mechanism here. Gap 3: Budget holder review of established budgets is inconsistent, with reactive resolution when posts are to be replaced and finance instigate a change due to mis-aligned budgets. Gap 4: Establishment report is not easily accessible to service users and budget holders combining Workforce actual WTE with Finance budgeted WTE.

Colour Key:- **financial controls** are black **grip actions** are blue

2. People Costs – Establishment and Vacancies	Controls / Processes in place	Assurance that processes are operational
		Gap 5: Not all services have a workforce plan in place however, there each CCG and corporate directorate is required to establish its own internal FCG controls before vacancies are approved, as part of the new arrangements from 1st April 2026. Not all arrangements are currently in place. Gap 6: Assurance is needed that the reporting of variable pay usage, previously reported into FSCG group, will be picked up in the new arrangements.

Colour Key:- **financial controls** are black **grip actions** are blue

2. People Costs – Establishment and Vacancies	Controls / Processes in place	Assurance that processes are operational
Vacancy Review (Establishment control | HFMA) • Establish a regular vacancy control panel (VCP) or equivalent to check and challenge recruitment to ensure all vacancies remain within authorised budgetary limits. • Ensure the VCP terms of reference enable flexibility to avoid operationally delaying opportunities for savings and considering clinical need. • Implement an automated weekly head count tracker (temporary and substantive). • Assess the recruitment process and remove blockers/ bottle necks that may lead to higher agency & locum costs. • Review all current vacancies with a view to remove or freeze posts. • Focus on long term/ 6-month vacant posts – can these be removed or re-engineered? • Review the establishment to remove partial posts not required and identify unfunded posts. • Implement non-clinical recruitment freeze unless it can be evidenced that role is business critical or key for financial/ quality and safety improvement.	Documented policies, Standing Financial Instructions and All-Wales frameworks are in place and approved by the Board. Operational procedures are supported by defined approval thresholds, system controls, segregation of duties and clearly assigned responsibilities. Controls are designed to prevent unauthorised activity, identify variance at the earliest opportunity, and enable timely corrective action. Systematic approach to approval with vacancy's routed to Finance for approval or rejection depending on budget availability prior to recruitment episode commencing. Service management deploy internal vacancy panels prior to recruitment episodes being triggered. All Wales KPIs exist for "time to hire" and are included within the PODCC Metrics report for assurance of compliance and reported to the all-Wales Recruitment Modernisation Board. TRAC acts as the compliance tool here for financial authorisation.	Assurance is obtained through routine financial and workforce reporting, executive and committee oversight, exception reporting, internal performance reviews and periodic Internal Audit coverage. Compliance is monitored via dashboards, variance analysis and escalation through service and executive governance structures. The Health Board is consistently exceeding the all-Wales KPIs for "time to hire". Gap 1: Management override can occur within the Service, Finance or Workforce for by-passing the control environment. Gap 2: Manual ESR changes from service managers without timely/appropriate Workforce and Finance review, i.e. re-banding, acting up arrangements. Gap 3: CCGs do not always have exit strategies in place to align with the on-boarding of new staff which results in higher agency and locum costs.

Colour Key:- **financial controls** are black **grip actions** are blue

Leavers • Processes in place to ensure line managers notify HR of leaving dates and any other pay-impacting staff changes in a timely manner to reduce risk of overpayments.	Documented policies, Standing Financial Instructions and All-Wales frameworks are in place and approved by the Board. Operational procedures are supported by defined approval thresholds, system controls, segregation of duties and clearly assigned responsibilities. Controls are designed to prevent unauthorised activity, identify variance at the earliest opportunity, and enable timely corrective action. SMA tool assisting managers for an easy-to-use interface to instigate terminations and reduce overpayments. Payroll issues automated reminders to line managers regarding the monthly payroll cut-off dates, which highlights the importance of new starters, leavers and changes being processed in a timely manner. An example is given in the email of a mid-month leave and the importance of submission before the cut of date for that month.	Assurance is obtained through routine financial and workforce reporting, executive and committee oversight, exception reporting, internal performance reviews and periodic Internal Audit coverage. Compliance is monitored via dashboards, variance analysis and escalation through service and executive governance structures. To ensure monies can be claimed back Recruitment monitor exits of IENs or Medics recruited via the WG programme. Gap 1: Without positive confirmation of employees being marked as present on the ESR system (default assumes employees as present opposed to absent), management inconsistency gives rise to overpayments on a regular basis and lengthy financial disputes with no recovery occurring for a number of cases. Gap 2: HR does not get notified of leavers or pay impacting changes. The manager will input directly into ESR or the SMA App. Gap 3: Who is responsible for monitoring end dates (and then associated actions) for Fixed Term Contracts or Secondments – likely a cost pressure. Gap 4: Termination forms are still being completed late by Line Managers which gives rise to overpayments.

Colour Key:- **financial controls** are black **grip actions** are blue

2. People Costs – Establishment and Vacancies	Controls / Processes in place	Assurance that processes are operational
		Gap 5: Delays in termination forms can lead to lengthy financial disputes with no recovery occurring for a number of cases.
Workforce management monitoring (Establishment control | HFMA) • Process in place to review levels of poorly performing staff and consider options for more rapid improvement and/ or staff exit. • Periodical review of actual temporary staff rates against rates charged to identify and address issues (specific and themes).	Documented policies, Standing Financial Instructions and All-Wales frameworks are in place and approved by the Board. Operational procedures are supported by defined approval thresholds, system controls, segregation of duties and clearly assigned responsibilities. Controls are designed to prevent unauthorised activity, identify variance at the earliest opportunity, and enable timely corrective action. There is an all-Wales policy on Improving Performance at Work for A4C staff and UPSW for M&D staff.	Assurance is obtained through routine financial and workforce reporting, executive and committee oversight, exception reporting, internal performance reviews and periodic Internal Audit coverage. Compliance is monitored via dashboards, variance analysis and escalation through service and executive governance structures. Hywel Dda has been piloting the new Improving Performance at Work policy, and this has resulted in staff progressing through the informal and formal elements of the procedure. Since the pilot, staff have been progressed through the policy. New NHS policy comes into effect across Wales on 1st April 2026 and workshops are being held to roll-out to managers. Gap 1: A comprehensive and live temporary staff reporting is not available to service managers. Gap 2: Services do override rate cards on a daily basis to ensure gaps are filled.

Colour Key:- **financial controls** are black **grip actions** are blue

3. People Costs – Sickness and Leave Management	Controls / Processes in place	Assurance that processes are operational
Monitoring and Reporting • Monitor adherence to the requirements of agreed attendance at work policies and the all-Wales Occupational Health minimum service levels. • Monitor absence and sickness on individual, service line, service and organisation level. • Sickness is regularly reviewed at the board level, and problem areas identified and examined. • There is a set % target for staff off sick at any time and performance is measured against this target. • There is a set % target for staff on leave at any time and performance is measured against this target. • Monitor staff compliance with core organisational HR policies (e.g. annual leave requests, sickness absence) and ensure outliers are identified and addressed through appropriate routes. • Monitor medical annual leave. • Limits to the amount of annual leave, training and other influenceable absences that can be taken at any time. • Global policies for the management of leave to prevent excessive use of annual leave at the end of the year or carry forward of significant balances.	• Clear policies in place for study, parental and sickness leave with notice periods. • Local processes in place (SOPs) for annual leave. • Limits on carry-forward i.e. up to 5 days but should more leave be carried forward due to absence or maternity leave, there is an escalation process to Exec Director level for approval. • Linkage of leave planning to e-rostering to ensure cover and minimise premium costs for staff on Allocate. • The Health Board provides monthly reports on its compliance with the all-Wales Occupational Health minimum service levels which is reported to PODCC. • The PowerBI dashboard has a tab for annual leave balances which managers have access to and is updated monthly.	Board-level review of sickness and leave KPIs by service and inclusion in Improving Together Executive Team led function reviews. Monthly reports indicate that the Health Board is fully meeting the all-Wales Occupational Health minimum standards. A deep dive into the specific reasons for absence e.g. Section 10 have been submitted to PODCC. Gap 1: Inconsistent application of concerns identified in the monthly functional sickness absence report are not being addressed by senior managers when the data indicates more than 5 days to enter sickness absence. Gap 2: There are a number of different routes to entering annual leave i.e. Allocate, ESR, Paper, Email. This inconsistent practice impacts on control measures which are available. Gap 3: Inconsistent monitoring of use of annual leave via PowerBI dashboard by Line Managers and senior leaders. Gap 4: Back-dated sickness or unrecorded leave transactions no escalated with no function lead approvals in place

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		Gap 5: Monitoring of some medical leave is difficult due to leave years being linked to date commenced in service and not financial year.

4. Rostering, Rotas and Job Planning	Controls / Processes in place	Assurance that processes are operational
General rostering and rotas • E-rostering is fully deployed • Rosters are approved 12 weeks in advance (as per the Agency workforce reduction programme and control framework), and minimal changes to rosters once approved, for all staff grades. • Processes to ensure contracted hours are fully rostered. • Clear timeline for submission of rotas.	The Health Board has a Rostering Policy and includes key performance indicators and a rostering approval process. Compliance with the rostering policy is monitored through: - E-rostering system metrics (approval timelines etc). Executive-level dashboards present: - Roster approval compliance. - Use of bank, agency and locum by roster group. - Correlation between late rota approval and premium staffing costs.	Persistent non-compliance is escalated through: - Workforce escalation forums. - Executive performance reviews. Internal audit reviews are undertaken periodically to assess: - Policy compliance. - Effectiveness of controls. - Reliability of reported data. This is reported through Value & Sustainability and to Professional Leads for Nursing & Medical Workforce through appropriate forums including exception reports identifying rosters not approved within required timescales. Gap 1: There is no process in place to provide assurance that annual leave balances are well managed within the target of 14.6% defined within the Rostering Policy. Gap 2: SOP adherence for annual leave and training controls is inconsistent. Gap 3: Night shift gaps persist despite substantive establishment. Gap 4 Whilst significant progress has been made it is not being sustained and Job Planning compliance and transparency varies between services.

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4. Rostering, Rotas and Job Planning	Controls / Processes in place	Assurance that processes are operational

Robust Nursing Rota Management
• Staff levels are matched to patient demand patterns to avoid waits and avoidable admissions.
• Weekly monitoring for shift requests vs. shift fill rate and any associated care and safety issues.
• Review staffing levels against patient ratios vs current guidelines (inc. safer staffing tools) and provide constructive challenge to clinical leads on achieving efficiency while maintaining quality.
• Review specialing policy, approvals, and tracking process to ensure standardised approach linked to patient need/acuity.
• Review nursing agency & locum use before, during and after school holiday periods (tests the strength of rota planning).
• Review options for:
  ○ reduced handover periods;
  ○ back-to the ward for nursing management staff for a number of shifts per week; and
  ○ specialist nurses to provide a number of clinical shifts on wards to reduce agency & locum bill, cover vacancies, and improve staff rotation.
	As above	As above

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4. Rostering, Rotas and Job Planning	Controls / Processes in place	Assurance that processes are operational

Robust Medical Job Planning Management
• Job planning policy implemented with > 90% of all Consultants having an agreed job plan in place at all times.
• Process in place to ensure alignment of rota to job plans.
• Monitoring in place to support Medical Director leadership track medical productivity for example: -
  ○ job plan delivery (individual and then team job plans);
  ○ PAs over 12.
  ○ % Direct Clinical Care; and
  ○ theatre/clinic throughput.
• Review consultant job planning compliance (assess current level of rollout) to identify opportunities for greater productivity (review of low and high Professional Activity "PA" staff).
• Improve transparency of medical workforce holiday planning to core planning teams, linking to theatre and clinic planning.
• Review on-call run rate for utilisation trends.
	Clear policies for study, parental and sickness leave with notice periods.
	
	Rollout of Allocate is progressing; to be completed by June 2026.
	
	Metrics/reporting being developed to test efficacy of system/protocols.
	
	During 2025/26 job planning was reported as part of the suite of WOD escalation measures.
		Reports to Medical Workforce Planning & Stabilisation on progress.
		
		Gap 1: Not all Job plans align activity, management duties, education and clinical delivery to funded hours.
		
		Gap2: There are no consequences for individuals who do not positively engage in the annual job planning process.
		
		Gap 3: The Health Board is yet to agree the parameters of the 52-hours CPD for its staff.

Other Clinical Staff • Review compliance with / introduce Clinical Nurse Specialist and Allied Health Professional job planning process to identify opportunities for greater productivity.		Gap 1: Not all Job plans align activity, management duties, education and clinical delivery to funded hours.

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5. People Costs – Temporary staffing including Bank and Agency & Locum	Controls / Processes in place	Assurance that processes are operational
Policy, procedures, roles and responsibilities • An organisation wide temporary Staffing Policy in place and up to date. • There is a clearly communicated process in place for bank / agency & locum booking. • Monitoring controls in place to monitor compliance with the process for bank / agency & locum booking. • Governance process exists to oversee temporary staffing with clear ToR (either at overall level or by key staffing group e.g. nursing, medical, corporate). • Limit who can authorise bank and agency & locum staff to increase transparency; follow up on all short notice use. • Review consistency of authorisation levels and approach across sites.	• Nursing have a SOP which includes an escalation process for the booking of temporary staff e.g. bank and agency. • Auto-enrolment to bank for eligible staff; medical and A&C banks in place. • No off-framework/ off-contract engagements; self-imposed caps and rate controls. • Long-term agency policy with conversion pathways to substantive/bank. • Nursing have a full variable pay SOP covering all elements including escalation times. Work is on-going to formulate a SOP for medical teams in line with the medical e-rostering rollout.	Reporting through FCSG and Value & Sustainability. Specific Nursing & Medical Forums. Gap 1: Short-notice bookings without proper approval. Gap 2: Off-framework placements under exceptional justifications. Gap 3: Inconsistent authorisation approaches across sites. Gap 4: The Health Board does not have a consistent approach to the management of bank and agency staffing across different professional groups.

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5. People Costs – Temporary staffing including Bank and Agency & Locum	Controls / Processes in place	Assurance that processes are operational
Bank utilisation • All relevant staff groups are auto enrolled on the bank. • Review actual temporary staff rates against rates charged periodically to identify and address issues. • Implemented and promoted a medical bank, and an Administration and Clerical bank. • Promote bank staff as an alternative to agency & locum. • Review pay rates and consider financial incentives for bank staff to increase bank usage, for example consider weekly pay as an incentive.	The Health Board uses STREAM which enables staff to draw down a proportion of pay as need arises during the month. Report due to be considered by the Executive Team on the withdrawal of the weekly payroll due to less than 70 staff members utilising this.	Gap 1: Inconsistent application of the rate cards due to management override for enhanced rates of pay that are not within policy. Gap 2: We run a weekly payroll for less than 70 staff which is inefficient and can lead to overpayments due to the speed of turnaround.

Agency and Locum controls
• Robust controls over agency & locum usage for example: -
  ○ self-imposed cap on agency & locum expenditure;
  ○ senior sign off of agency & locum expenditure.
  ○ senior sign off of off-framework expenditure;
  ○ clear Board accountability defined and communicated across organisation.
  ○ improved communication of planned clinic cancellations to agency/bank teams; and
  ○ no direct approach for agency.
• Process in place to ensure non-framework or off-contract agency staff are not engaged.
• An organisation process in place for long term agency & locum use.
• Seek local agreement of agency & locum pay rates with surrounding trusts / explore use of a collaborative bank.
• Evaluate opportunities for moving from use of agency & locum to internal organisation resource and / or bank.
	Medical Stabilisation group was established in 2025/26 and will continue in 2026/27. Significant progress made to reduce high cost locums.	Gap 1: Inconsistent application of the rate cards due to management override for enhanced rates of pay that are not within policy.
		
		Gap 2: there is no preventative control to ensure no direct approach to agencies occur.

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5. People Costs – Temporary staffing including Bank and Agency & Locum	Controls / Processes in place	Assurance that processes are operational
Timesheet and expenses management • Ensure breaks and hours claimed are accounted for correctly in timesheets (i.e. agency workers are only paid for time worked, in accordance with HB policies). • Ensure appropriate deduction for agency & locum staff breaks (lunch). • Ensure mileage claims are only for required intra-site travel.	Yes Yes Yes	
Restrictions on non-clinical temporary staff • Review and implement exit strategies for all non-clinical temporary workers. • Temporary ban on usage of non-clinical agency staff, with exceptions authorised by executive director.	Yes N/A no non-clinical agency staff	
Effective monitoring • Senior leads monitor weekly dashboard summaries of temporary staff usage, cost and trends to provide early warning signs and demonstrate progress with issues arising. • Track number of interims, termination dates, delivery of objectives, and daily rates. Focus on reducing number and costs. Consider options for contract terms that enables the organisation to offer substantive role after x months use: - e.g. offer locums a suitable package to convert from locum to substantive contracts. • Identify medical rotas with the highest use of temporary and bank staff and set out a plan to address • Hold weekly agency & locum meetings across all staffing groups with agency & locum overspends, attended by finance and key stakeholders, to review and control agency & locum expenditure.	Yes – Nursing Yes Yes Yes	Recruitment conversion processes in place: • Temp to Perm • Agency to Perm • Bank to Perm Weekly Recruitment 'Hard to Fill' meetings to ensure proactivity and innovation. Gap 1: There is no comprehensive physical reporting (WTE) of Medical shifts worked with the associated financial costs. Gap 2: clarity is lacking to articulate the nature of the requirement for temporary cover, where a number of issues are commonly conflated resulting in a lack of control surrounding the termination of a temporary worker.

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6. People Costs – Other Staff Payments	Controls / Processes in place	Assurance that processes are operational
Overtime and enhanced payments controls • Ensure breaks and hours claimed are accounted for correctly in timesheets. • Perform a monthly 'audit' of the top 10 highest overtime earners by division. • Implement prior approval for overtime and enhanced payments - monitor and reduce. • For non-clinical staff - implement non-clinical overtime controls to limit expenditure in this area (e.g. Exec director authorisation required).	Expenses system in place which is administered by Shared Services. For corporate teams there is a Time Off In Lieu (TOIL) policy.	Gap 1: No monthly audit of the top 10 highest overtime earners by CCG/Directorate is being undertaken. Gap 2: There is a lack of and inconsistent reconciliation of hours before paying bank or overtime to staff. Gap 3: Lack of understanding of whether the TOIL Policy is being applied before payment of bank or overtime rates. Gap 4: Levels of discretionary effort above contracted hours is not monitored. Gap 5: Compliance with Working Times regulations over a defined reference period i.e. 17 weeks/26 weeks is not undertaken. Documented “opt outs” for the 48-hour week may not be in place or monitored/reviewed. Gap 6: Inconsistent mileage and travel allowance across sites.
Expenses Monitoring • Monthly monitoring of the highest mileage and expenses claimants.		To be introduced in May linked with other measures around high spend controls.

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Waiting List Initiatives (WLIs) controls
• Ensure consistent process across organisation including compliance with the WLI rate across the organisation.
• Appropriate review process in place for additional sessions allocated.
• Enhanced authorisation process for WLIs, with checks are undertaken before WLIs are awarded to ensure that :-
  ○ WLIs offer financial benefit or are operationally critical before approving, and
  ○ existing Programmed Activities (PAs) have been utilised.
• Benchmark WLI rate against other Health Boards.
	Yes
	
	Planned Care CCG
		Gap 1: Management override occurs for rates above cap that are not within policy.
		
		Gap 2: Inconsistent mileage and travel allowance across sites.

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7. Procurement	Controls / Processes in place	Assurance that processes are operational
Procurement – Clarity of Roles • Clear documentation and communication of roles between local managers, the procurement function and Shared Services.	• Roles and responsibilities between local managers, the Procurement function, and NWSSP Shared Services are formally defined, version-controlled, and published on the HDdUHB intranet.	• Intranet page link and version history showing last review date.
Procurement - Tender process • Approval limits are periodically and regularly reviewed where appropriate. • All new contracts awarded in compliance with Statutory Regulations and SFIs. • All new contracts (including agency & locum staff) are procured via appropriate tendering procedures to ensure best value for money is attained. • Single Tender Waivers controlled to minimise use. • Whole Life Costings are applied to evaluate tenders. • Appropriate SLAs and T&Cs are applied to ALL contracts to enable appropriate and effective contract management. • Breaches are reported to the relevant Executive Director and included in financial performance monitoring arrangements.	• All procurements are run in accordance with Public Procurement Regulations, Standing Financial Instructions, and internal governance. • The Procurement SMT and Oracle Systems Team review compliance. • All awards go through the Health Board Financial Control Sub-Group (FCG). • Whole-Life Costing (WLC) is applied where appropriate. • Contract award packs with standard T&Cs are issued to named Contract Managers. • Single Tender Waivers (STWs) are tightly controlled, with none approved in the last 12 months due to strengthened scrutiny. • Breaches are escalated to the Deputy Head of Procurement and reported through ARAC.	• SMT/Oracle compliance review logs and sample tender files • FCSG – Procurement agenda item • STW log confirming 0 STWs in the past 12 months. • Contract award pack samples with named Contract Manager acknowledgements. • ARAC papers noting any breaches and actions closed. • Internal audit outcomes on procurement compliance.

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7. Procurement	Controls / Processes in place	Assurance that processes are operational
Procurement – Call Off • Contract pricing is reviewed annually to attain any further increased banding cost advantages through life of contract. • Product catalogues reviewed (both NHS Supply Chain and Local Catalogues) to remove duplicate items on catalogue (e.g. pens) to ensure value for money. • Consolidate a list of supplier discounts and penalties for early / late payments (in alignment with contract register) - set out plans to recover / avoid these and share with accounts payable team to enact.	• Contract pricing is reviewed in line with contract mechanisms to secure banding advantages and value for money. • Catalogue content is actively cleansed to remove duplicates and guide buyers to preferred lines. • Procurement partners with Finance to ensure negotiated discounts are applied and to mitigate late-payment risks.	• Annual/biannual pricing review records and variation notices • Enablement reports showing duplicate item removals and catalogue compliance rate • Evidence of discounts applied on invoices • AP on-time payment KPI trend where relevant to discount realization. Gap 1: Catalogue usage not mandated and therefore is not adhered to consistently.

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7. Procurement	Controls / Processes in place	Assurance that processes are operational
Procurement - Contract management • Robust contract management processes are in place, including a complete and up to date contract register. • Regular contract reviews to ensure SLAs are being met - with specific focus on PFI contracts where relevant. • When contracts expire, these are retendered in accordance with the statutory regulations rather than rolled over and explore options for efficiencies/price reduction. • Contract terms are relative and proportionate to the contract matter and that there is a clear understanding of the risks transferred. • Service specifications are reviewed and ensure SLAs are being achieved or amend where suitable and do not directly affect patient care (e.g. reduce frequency of window cleaning etc.)	• Contract register is maintained locally and aligned to All-Wales registers. • Contract management packs categorize contracts (e.g., critical/strategic/transactional) and set monitoring expectations. • Expiring contracts are proactively recommissioned; rollover is avoided unless justified. • PFI contracts are overseen by NWSSP Specialist Estates Services. • Service specifications and SLAs are reviewed to maintain quality while seeking efficiencies.	• Contract register • Forward look of expiries (next 6–12 months) with sourcing plans • Sample completed contract review minutes/action logs • Evidence of SLA/KPI performance reports and remedial actions • Confirmation of PFI oversight by NWSSP SES and latest review output. Gap 1: a live contract register is not easily accessible to service leads and does not afford proactive triggers to functional leads to highlight upcoming expiry of contracts. Gap 2: periodic and routine contract management reviews are not conducted to review contract KPIs and service compliance by all contract managers, overseen by Procurement.

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7. Procurement	Controls / Processes in place	Assurance that processes are operational
Procurement – Purchase to Pay • Establish a robust purchase ordering (PO) system to enable the implementation of a 'no PO no payment' rule and no retrospective POs, in collaboration with Accounts Payable, to help control expenditure. • Invoices that fail three-way match (PO, goods receipt, invoice) are rejected and returned. Source of error are identified and contract managed appropriately. • Payments are only processed following sign off from the appropriate level. • Sample audit batches for any possible out of policy expenditure. • Continuous review of all open purchase orders that feed the monthly goods received not invoiced (GRNI) accrual for accuracy and appropriateness, ensuring any no longer valid items are removed/closed. • Consider limiting and refining approval limits of requisitioners where appropriate.	• Robust P2P governance is in place via joint AP & Procurement working groups and All-Wales P2P forums. • Three-way match is enforced; invoices failing match are returned per policy. • 'No PO, No Pay' is embedded; retrospective POs are discouraged and tracked. • Breaches are flagged by buyers and reported via ARAC. • Requisitioner numbers and approval limits are being refined, with mandatory training for requesters and approvers.	• P2P dashboards • Retrospective PO logged within ARAC report. • Attendance/ competency records for requisitioner/approver training to be introduced • ARAC reports including policy breaches and closures • Working group minutes with actions completed. Gap 1: Invoices that fail a three-way match are not rejected at source but are held by NWSSP pending service update.
Procurement - Other • Process in place to identify any "off contract" and consultancy expenditure. A strategy in place to review and market test costs to ensure best value. • Contract pipeline clearly identified (and shared with NWSSP) to enable economies of scale. • Ensure the number of purchasing cards in the organisation is right-fitted and balances the process efficiencies against the risk that the use of these bypasses' procurement processes. • Targeted approach for clinical preference variation (as identified by V&S procurement group).	• Regular spend reviews identify off-contract and consultancy spend, enabling rapid short-term contracting and longer-term sourcing plans. • Purchasing cards have been rationalised; Precision Pay is used to reduce risk and improve visibility. • Work is progressing to better align CCGs with Procurement. • A Regional Procurement Nurse is being recruited to lead clinical product standardisation and variation reduction with regional partners (e.g., SBUHB).	• Quarterly spend analysis highlighting off-contract spend; corrective actions and re-routing to contracts. • P-card policy, cardholder list reductions, and Precision Pay usage reports; internal audit results on P-card control. • Clinical variation baseline (e.g., top 10 categories) and standardisation roadmap; post-implementation savings/quality benefits. • Regional collaboration team in place • Regional workplan in draft

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7. Procurement	Controls / Processes in place	Assurance that processes are operational
Procurement – Signalling • Organisation has considered placing a hold on certain items (e.g. external venue hire). Although the savings will be low, can act as a signalling mechanism.	• Non-essential expenditure (e.g., external venue hire) has previously been restricted to signal financial discipline and prioritise clinical operations. • Catalogue expansion (e.g., Lyreco punchout; exploring digital tail-spend catalogue) steers staff to preferred products and controlled routes.	• Communications/policy notice implementing restrictions with effective date • Before/after spend analysis for restricted spend • Catalogue adoption metrics and % of tail spend routed through approved catalogues

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8. Other Items	Controls / Processes in place	Assurance that processes are operational
VAT recovery management • Review latest contracted out services guidance to ensure all eligible VAT is being reclaimed.	• Procurement buyers follow a defined internal process to verify VAT coding on all Purchase Orders, ensuring alignment with COS rules, contract status, and service category. • Specialist VAT advisory support is in place via external partners (EY/KPMG), providing periodic review, challenge, and reclaim submissions to maximise recoverable VAT and ensure compliance with HMRC requirements. • All covered by a VAT Financial Control Procedure.	• Sample audits of POs by Procurement /Finance demonstrate correct COS categorisation and VAT coding accuracy (e.g., % accuracy rate, exceptions log, corrective actions taken). • Compliance and Tax team actively review spend to ensure all eligible VAT is being reclaimed. • External VAT reclaim reports: Regular outputs and assurance letters from EY/KPMG confirming claims submitted, value recovered, areas reviewed, and compliance with HMRC COS guidance. • Joint review meetings between VAT Leads, Finance, and Procurement to monitor reclaim rates, review missed opportunities and validate the accuracy of coding on high-risk categories (e.g., estates, IT, outsourced services). • Ad-hoc re-reviews undertaken (by different advisors) to ensure no areas missed.

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8. Other Items	Controls / Processes in place	Assurance that processes are operational

Income and Debt management
• A NHS visitor and migrant cost recovery programme in place.
• Bad debt cost management process in place e.g.: -
  ○ Ensure debtors categorised logically (e.g. NHS, Non-NHS, Private Patients, Overseas, Salary Sacrifice, Prescriptions, Salary Overpayments, etc.) with agreed risk based, proportionate approach to collection for each category.
  ○ Identify strategy for key debtors and set collection targets for team members.
  ○ Review processes in place to ensure invoices are issued in real time or as soon as possible.
  ○ Consider payment in advance/on delivery where appropriate or the use of pro forma invoices in areas such as private patients backed with settlement facilities available at point of delivery.
  ○ Identify and address internal issues that are preventing timely collections i.e. unresponsive / untimely resolution of queries by divisions.
  ○ Scrutinise requests to write-off salary overpayments (if historic practice shows these are material).
  ○ Ensure prompt referral to external debt recovery agencies where necessary.
	• Identification and Charging for Overseas Visitors for NHS Treatment Financial Control Procedure.
	• Designated Overseas Officer employed by Health Board.
	• Income and Cash Collection FCP – includes credit control and debt recovery approach for different categories of debtors and referral to debt collection agency as appropriate.
	• Income Risk Stratification FCP – covers area to consider for all employees who engage with companies to provide a service in return for payment to reduce risk of non-payment.
		• Regular training provided to frontline staff regarding use of policy.
		• Regular monthly reviews of overdue debts are undertaken.
		• All write-offs where uneconomical to pursue reported to ARAC.
		• Area of highest interest in relation to recovery of overpayments of salary. All Wales policy in place.

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Stock Management • Ensure appropriate stock rotation processes are in place and being followed to minimise wastage. Agree process with suppliers to swap out short shelf-life items or use consignment. • Review stock level minimum and maximum thresholds in line with current usage to minimise wastage. • Review delivery charges, triggers and schedules and implement changes to reduce any carriage charges where possible (e.g. standing orders, minimum order values, 3 day delivery rather than next day). • Review controls on consignment stock.	• Stock Financial Control Procedure in place. • *Pharmacy has Standard Operating Procedures (SOPs) governing both stock maintenance and stock checking. These SOPs outline clear responsibilities, frequency of checks, documentation requirements, and investigation pathways for discrepancies.* • *Separate monthly checks of the central store areas are also conducted, which ensures all stores, fridges, and other specialist storage spaces are reviewed and signed off.* • *Stock within the robots undergoes monthly short-dated reviews, with expired items removed and destroyed, and short-dated items redistributed where possible.* • *Expiry date checks of stock held outside the robot are reviewed as part of the rolling stock check process mentioned above, and all items within three months of expiry are classed as "short-dated" and logged.* • Robust stock rotation processes are in place across all storage areas to minimise waste and expiry. • *A weekly minimum stock level report is generated and reviewed by procurement teams.* • *A system program reviewing stocks within the robots (KROB) is available.*	• *Functionality within the Pharmacy Stock Control System (WellSky/CareFlow) facilitates this, by generating randomised daily lines for validation. This happens at sites on a daily basis. Any identified discrepancies, expiry issues and stock rotation needs are investigated and actioned, and all documentation are stored locally in dispensaries.* • *The system generates a specific slow moving stock report (KLSOW) to identify slow moving items across the Health Board. This is reviewed centrally on a regular basis and stock redistributed across sites or returned to suppliers (if possible) to minimise stock destruction and wastage.* • Scan4Safety live tracking provides real-time visibility of stock levels, expiries, and usage patterns, enabling proactive identification of slow-moving or excess items and confirming compliance with rotation processes. • Physical stock count undertaken at least annually for areas not covered by an automated process. • *This reviews usage-based recommended minimum and maximum levels within the system, and these are adjusted as necessary by trained staff where*

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	• *At the Pharmacy Services Governance Group meeting, all procurement-related KPIs are presented and reviewed. This includes stock holding levels within each site along with other key indicators such as volume of ordering, receipting and invoicing.* • Minimum and maximum stock thresholds are reviewed regularly and adjusted in line with usage data, clinical demand, new pathways, and service changes to avoid over-stocking and obsolescence. • Delivery schedules, order triggers, and carriage charge structures are reviewed with suppliers to reduce unnecessary charges and optimise delivery frequency (e.g., consolidated weekly deliveries, minimum order values, standing orders, or 3-day delivery options instead of premium next-day services).	*clinically and financially appropriate.* • *This process needs refinement to its functionality as currently it is very challenging due to the manual workload involved and needs resourcing and process support. The regular rolling stock checks mitigate this risk, but this could be more efficient if working appropriately.* • *Current rolling stock checks are held manually on paper within each separate pharmacy department. The team are working on a central electronic process to provide this oversight and improve assurance on the processes.* • *This enables identification of anomalies and opportunities for efficiencies.* • Carriage charge reduction project during financial year 2026/27. • Stock ownership and replenishment controls: The introduction of four dedicated stores staff ensures consistent delivery-to-ward processes, accurate stock rotation, and controlled top-up cycles. Compliance is evidenced through observed practice audits and supervisor sign-off.

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8. Other Items	Controls / Processes in place	Assurance that processes are operational
		• Internal audit / peer review: Results from internal audits or stock spot checks, with actions tracked to completion. Gap 1: operational stocktakes are not conducted on a regular and routine basis, resulting in the annual financial stocktake generating a higher volume of adjustments.

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Estates • Review outliers identified from benchmarking overall running costs for facilities and estates (inc. estates footprint use) (see the VAULT). • Ensure appropriate maintenance schedules in place to ensure asset kept in good working order. • Ensure an estates strategy is in place and regularly reviewed, to include estate rationalisation consideration to determine where savings might be delivered. • Establish list of ongoing and planned estates and maintenance projects and ensure it has been prioritised and has Board approval.	• Data collected through the Estates & Facilities Performance Management returns are available for internal benchmarking purposes. • All Planned Preventative Maintenance Schedules (PPM) are routinely assessed in line with Welsh Health Technical Memorandum (WHTM) requirements and processed using our online Computer Aided Facilities Management (CAFM) system which offers dynamic reporting against benchmarks set for each maintenance schedule. This is reviewed monthly at the Estates Maintenance Operations Governance Group Meeting and again at the Estates Governance Group Meeting. Any concerns are picked up there. Specific disciplines e.g. Electrical Safety and Water Safety are picked up in those meetings are reported into the Health & Safety Compliance Group Meeting and then Health and Safety Committee. • A Property Asset Strategic Plan is in place and provides an overview of existing and planned changes to the HB's estate. • All contractual work in Estates team is tendered in line with procurement and SFIs and utilises framework contractors that have been vetted and approved e.g. Grounds	• Data collection is undertaken in-house and reported annually via NWSSP Specialist Estate Services. • Day to day operational Maintenance & Engineering teams utilise CAFM for PPM schedules daily and report into governance groups for check and challenge as mentioned. • The strategy was endorsed by the Board in May 2023 and covers the period between 2023 to 2026. This strategy will be updated in 2026/27 to align with the HB's refreshed Clinical & Estate Strategic plan. • All Terms of Reference for the aforementioned boards and committees contain explicit purpose and instructions with minutes available to demonstrate compliance.

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8. Other Items	Controls / Processes in place	Assurance that processes are operational
	Maintenance and Lift Inspections. Other planned estates projects report through the Estates Governance Group, Capital Sub-committee and Strategy and Planning Committee for appropriate approvals. Any projects over £1m go to Public Board for formal approval following Executive Team sign off.	
Journal Approvals • Internal journal review process in place and regular accruals and prepayments have been reviewed to ensure they remain current and the method of calculation is based on up-to-date assumptions. • Controls over journals are appropriate including posting authorisation levels, review and sign off process.	• Oracle E-Business Suite – System Access and Ledger Security FCP – includes General Ledger Input Procedures covering Journal processing, postings and approval. • Oracle keeps an automated record of all journals posted which can be linked back to source. • Feeders Control Sheet completed by Core Accounting Team for all external feed journals from outside the Oracle system. • Quarterly extract of all manual and Application Desktop Integrator (ADI) journals selected at random for retrospective approval by the originator's line manager.	• For all 'actual' journals automated posting is active within Oracle and scheduled to meet the organisation's prescribed monthly closedown timetable. Due to the volume of journals and critical path required to meet timetable, Audit Wales has recognised that it is not practical to approve journals before posting and hence review our retrospective journal process as part of the Annual Accounts audit. • All budget journals are posted by the Corporate Reporting Team.

Colour Key:- **financial controls** are black **grip actions** are blue

8. Other Items	Controls / Processes in place	Assurance that processes are operational
Fixed Assets and Capital • Fixed asset register is in place and regularly updated including a fixed asset verification exercise. • Review capital programme for subsequent revenue affordability, deferring, reducing or stopping schemes as appropriate. • Asset lives regularly reviewed to ensure appropriate and that depreciation is consistent with consumption. • Consider reprioritising the capital programme to prioritise spend-to-save projects. • Review assets held on SoFP (buildings, equipment etc) and dispose of any no longer in use or needed. • Consider VfM of ownership options such as lease v purchase.	• Capital Investment FPC – covers capital planning process; how to bid for capital; procedure for capital purchases; monitoring arrangements of capital programme and accounting arrangements for the Fixed Asset Register. • Yes, operated by the Finance Capital Team. • Revenue implications are considered as part of the prioritisation process for capital. It is not the only consideration taken into account when the programme is developed, clinical risk and patient impact are key considerations. • Reviewed annually by the Finance Capital Team as part of the Annual Audit process. • A spend to save allocation has been earmarked in the programme for 24/25, 25/26 and 26/27. • The UHB has an Estates Strategy that reviews estates assets that can be disposed as new projects complete. • The UHB currently has a mixed portfolio of capital developments some in the more traditional build and own category and a few where collaboration with local authority and WG has led to various lease options being developed.	• Three-year cyclical asset verification process – current year (Ceredigion) with 70%+ response rate at 9/3/26. • Subject to Audit. • Large projects are considered by Executive Team, Capital Sub Committee and Strategy and Planning Committee prior to being presented to Board for approval. • Subject to audit. • The split of the UHB discretionary capital is considered by Executive Team, Capital Sub Committee, Strategy and Planning Committee prior to being presented to Board for approval. • All plans and major developments are reported through the Governance process described above.

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8. Other Items	Controls / Processes in place	Assurance that processes are operational
Balance Sheet Review • Ensure all balance sheets are reconciled at appropriate intervals and action is taken to address historical balances. • Monthly assessment of existing provisions to determine whether these can be released during year as opposed to later in the year/year end. • Review all credit balances on the Balance sheet for potential over accrual (e.g. Annual Leave Accrual or GRNI balances).	• Blackline system in place used to perform monthly reconciliations. • Balance sheet accounting principles implemented in year (and documented for clarity in Quarter 3 2025/26). Includes: ○ proactive assessment on a monthly basis of current provisions to determine whether they can be released in year as opposed to traditional year-end approach. ○ quarterly review of historic annual adjustments, recognising these are at a point in time and may not be indicative of year-end position.	• Historic balances (particularly in CHC) reviewed and released where not required. • Wellsky balances were assessed as high at 2024/25 year end but due to time and staff constraints the erroneous over accrual was not addressed. • Balance sheet process is still bedding in but improving as staff are becoming more familiar with it. Gap 1: a comprehensive aged balance sheet review does not currently exist.

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Workforce Programme Delivery Plan – Theme 6

Project title	**Organisational Change Process**
Executive sponsor	Director of Workforce and Organisational Development/Deputy CEO
Senior responsible owner	To be confirmed through Workforce Programme governance
Project lead	
Start date	1 August 2026
Review dates	Day 30: [date] | Day 60: [date] | Day 90: [date]
Strategic alignment	Workforce Stabilisation Programme: OCP Process
Project Team	Workforce Team
Expected WTE/£ outcome	5% CIP for all future restructures

PROJECT DASHBOARD | 30, 60 AND 90 DAY DELIVERY VIEW			
Project OCP Process	**Overall outcome** By day 90 the OCP process will have been redesigned to ensure WTE reduction (where appropriate) and 5% CIP evidenced	**Overall RAG** **[R / A / G]**	**Programme ask** Confirm owner and agree KPIs to monitor progress
Day 30: Understanding & Quick Wins • Finance and workforce summary section added into OCP briefing and consultation document • Review of OCP Briefing document undertaken to focus on productivity,	**Day 60: Implementation of medium term actions** • OCP process outline in place to ensure clear stages & timelines developed to support implementation	**Day 90: Evidence of progress and commencement long term actions** • All OCPs ensure recurring CIP saving requirement • All OCPs delivered within minimum timeframes depending on size of restructure	**Key delivery focus** Deliver cost effective OCPs safely and consistently by ensuring financial alignment with clear productivity, transformation and planning alignment.

transformation & planning • Planned approach developed to OCP to ensure strategic in nature • Clear delivery plans in place for all OCPs to ensure timely process			

KPI SCORECARD				
Measure	**Baseline**	**Current**	**Target by Day 90**	**Trend / RAG**
OCPs approved with 5% CIP evidenced				→ A
				→ A
				→ A
				→ A
	[Insert]	[Insert]	[Insert]	[↑ / → / ↓] [R/A/G]

PROGRAMME GROUP ATTENTION AREAS		
Top risks 1**Highest score:**	**Mitigations and controls** 1.	**Decisions / support required** 1

NEXT REPORTING PERIOD			
Priority action	**Owner**	**Due date**	**Success measure**

PROGRAMME DEFINITIONS	
Problem or opportunity	Opportunity to create sustainable recurrent savings plans by introducing 5% CIP requirement for all restructuring processes.
Benefits expected	5% CIP delivery
Success criteria	Savings identified in substantive sustainable way.
Scope	All managerial and leadership OCPs. Further scoping to include whether clinical areas should also include requirement.
Key dependencies	Limited to OCPs being undertaken so won't deliver all required savings.

RISKS & MITIGATIONS							
Risk	Cause	Impact if unmanaged	Current score	Mitigation / control	Owner	Target score	Review date
OCPs do not consistently evidence the required 5% CIP or WTE reduction opportunity.	Financial and workforce assumptions are not consistently built into the OCP briefing, consultation and approval process at the outset.	Missed recurring savings, weak financial assurance, and OCPs progressing without clear productivity, transformation or planning alignment.			Directorate lead with Finance and Workforce support		Day 30 review
OCP briefing documents are not sufficiently focused on productivity, transformation and planning.	Existing OCP templates may focus on structural change rather than the strategic reason for change, benefits, options and measurable improvement.	Weak case for change, limited assurance for decision makers, and reduced ability to demonstrate value, service improvement or alignment with organisational priorities.			Workforce Programme lead		Day 30 review

OCP process is not managed to a clear delivery plan or minimum timescale.	OCP activity is progressed inconsistently across teams, with variable project planning, owner accountability and milestone tracking.	Delays to consultation, approval and implementation; inconsistent staff experience; and reduced confidence in the OCP process.			OCP project owner		Day 30 review
OCPs proceed without sufficient scrutiny of whether change is strategic in nature.	Triggers for OCP initiation are not consistently tested against strategic need, transformation opportunity, workforce plan and affordability.	Unnecessary or poorly scoped restructures, avoidable disruption, limited measurable benefit and increased risk of challenge.			Executive sponsor / SRO		Day 30 review
OCP documentation does not provide consistent assurance for future restructures.	Variation in templates, sign-off information, financial evidence, workforce assumptions and decision records across OCPs.	Inconsistent governance, unclear audit trail, slower approvals and difficulty evidencing delivery of the required 5% CIP for future restructures.			Workforce Programme governance lead		Day 30 review

GOVERNANCE, ASSURANCE & ESCALATION	
Governance route	Workforce Programme governance, supported by Workforce & OD SLT escalation route
Review frequency	Weekly action review, with fortnightly Workforce & OD SLT review and monthly executive or finance check where escalation is required.
Escalation triggers	Escalate OCPs which do not have required savings attached Escalate to Executive Team
Decision points	Approval of final OCP structures with Executive Directors,
Assurance evidence	Sign off of OCP by Directors of Finance & Workforce & OD

DAY 90 REVIEW & NEXT STEPS	
Overall delivery assessment	By Day 90, the OCP process should be operating with a revised briefing and consultation approach that requires each relevant restructure to evidence the 5% CIP opportunity, WTE impact, productivity rationale, transformation alignment and workforce planning assumptions. Delivery should be assessed against whether all active OCPs have a clear owner, delivery plan, minimum timeframe, financial and workforce summary, and escalation route where savings or strategic alignment are not sufficiently evidenced.
Benefits delivered	Revised OCP documentation provides stronger financial and workforce assurance; all relevant OCPs are expected to identify recurring CIP and WTE implications at the outset; productivity, transformation and planning are more clearly embedded in the case for change; delivery plans support more timely and consistent OCP progression; and escalation to Executive Team is clearer where required savings, sign-off or strategic rationale are not confirmed.
Outstanding actions	Confirm whether the 5% CIP requirement should apply beyond managerial and leadership OCPs into relevant clinical areas; complete any remaining updates to the OCP briefing, consultation and approval documentation; finalise the minimum timeframe and delivery plan approach according to the size and complexity of restructure; confirm ongoing governance ownership; and ensure all future OCPs have Finance and Workforce & OD sign-off before progression.
Lessons learned	The OCP process needs early financial and workforce input to avoid proposals progressing without clear savings, WTE impact or affordability evidence. A standardised briefing and gateway approach strengthens consistency, assurance and audit trail. OCPs are more effective when the strategic case for change is tested early against productivity, transformation and workforce planning, rather than being treated only as a structural change process. Clear owners, minimum timescales and escalation points are essential to maintain pace and reduce variation.
Recommendation	Embed the revised OCP process as the standard approach for future managerial and leadership restructures, with Finance and Workforce & OD review at the outset, explicit 5% CIP and WTE assessment, strategic

	gateway scrutiny, agreed delivery plans and Executive Team escalation where savings, affordability or strategic alignment are not evidenced. Subject to Day 90 review, consider extending the requirement to relevant clinical OCPs where appropriate.