

PWYLLGOR ADNODDAU CYNALIADWY SUSTAINABLE RESOURCES COMMITTEE

DYDDIAD Y CYFARFOD: DATE OF MEETING:	23 August 2021
TEITL YR ADRODDIAD: TITLE OF REPORT:	Operational Risk Register
CYFARWYDDWR ARWEINIOL: LEAD DIRECTOR:	Huw Thomas, Director of Finance
SWYDDOG ADRODD: REPORTING OFFICER:	Rachel Williams, Assurance and Risk Officer

**Pwrpas yr Adroddiad (dewiswch fel yn addas)
Purpose of the Report (select as appropriate)**

Ar Gyfer Trafodaeth/For Discussion

ADRODDIAD SCAA SBAR REPORT

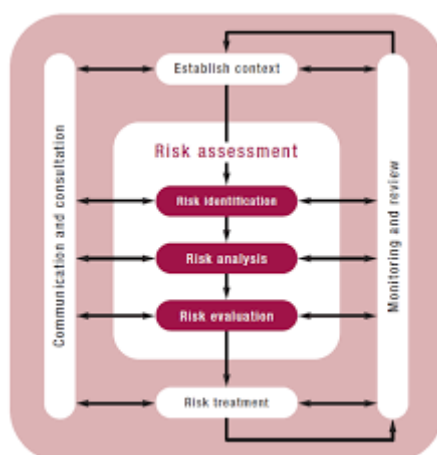
Sefyllfa / Situation

The Sustainable Resources Committee (SRC) is responsible for providing assurance to the Board that risks affecting finance are being identified, assessed and managed effectively.

The Committee is requested to seek assurance from Lead Officers/representatives of the Directorates that the operational risks identified in the attached reports are being managed effectively.

Cefndir / Background

Effective risk management requires a 'monitoring and review' structure to be in place, to ensure that risks are effectively identified and assessed, and that appropriate controls and responses are in place.



(Risk Management Process, ISO 31000)

Operational risks must be managed within Directorates under the ownership and leadership of individual Executive Directors, who must establish local arrangements for the review of their Risk Registers, which includes the validation of the information and risk scores, and the

prioritisation and identification of solutions to their risks. In addition to these local arrangements, formal monitoring and scrutiny processes are in place within Hywel Dda University Health Board (HDdUHB) to provide assurance to the Board that risks are being managed effectively.

All risks identified within the Datix Risk Module must be assigned to a formal Board Committee, Sub-Committee or Group which will be responsible for securing assurance that risks within their remit are being managed effectively. Appendix 1 shows the different levels of Risk Registers within HDdUHB. Appendix 2 shows how risk is reported within the Health Board.

Management Leads are asked to review risk assessments and risks actions in line with the following timescales for review:

RISK SCORE	DEFINITION	MINIMUM REVIEW FREQUENCY
15-25	Extreme	This type of risk is considered extreme and should be reviewed and progress on actions updated at least monthly.
8-12	High	This type of risk is considered high and should be reviewed and progress on actions updated at least bi-monthly.
4-6	Moderate	This type of risk is considered moderate and should be reviewed and progress on actions updated at least every six months.
1-3	Low	This type of risk is considered low risk and should be reviewed and progress on actions updated at least annually.

In monitoring the risks associated with their respective areas of activity, each Committee and Sub-Committee is responsible for:

- Scrutinising operational risks within their remit; either through receiving the Risk Registers or through Service Reports;
- Gaining assurance that risks are being appropriately managed, effective controls are in place, and planned additional controls are being implemented;
- Challenging pace of delivery of actions to mitigate risk;
- Identifying, through discussions, new and emerging risks and ensuring these are assessed by those with the relevant responsibility;
- Providing assurance to its parent Committee, or to the Board, that risks are being managed effectively and reporting risks which have exceeded tolerance through its Committee/ Sub-Committee/ Group Update Report;
- Using Risk Registers to inform meeting agendas.

It is therefore essential that the membership of these Committees and Sub-Committees includes appropriate representation from Directorates, and that they are in attendance to provide assurance and to respond to queries.

Relevant discussion should be reflected in the SRC Update Report to the Board to provide assurance on the management of significant risks. This will include risks that are not being managed within tolerance levels (see [Risk Appetite Statement](#)), and any other risks, as appropriate.

Asesiad / Assessment

The SRC's Terms of Reference state that it will:

- Seek assurance on the management of principal risks within the Board Assurance Framework (BAF) and Corporate Risk Register (CRR) allocated to the Committee and provide assurance to the Board that risks are being managed effectively and report any areas of significant concern e.g. where risk tolerance is exceeded, lack of timely action;
- Recommend acceptance of risks that cannot be brought within the UHBs risk appetite/tolerance to the Board through the Committee Update Report; and
- Receive assurance through Sub-Committee Update Reports and other management/task & finish group reports that risks relating to their areas are being effectively managed across the whole of the Health Board's activities (including for hosted services and through partnerships and Joint Committees as appropriate).

The 12 risks presented in the Risk Register, attached at Appendix 3, as at 9th August 2021 have been extracted from Datix, based on the following criteria:

- The SRC has been selected by the Risk Lead as the 'Assuring Committee' on Datix;
- The current risk score exceeds the tolerance level, as discussed and agreed by the Board on 27th September 2018;
- Risks have been approved at Directorate level on Datix;
- Risks have not been escalated to the CRR.







11 risks have been scored against the *Finance, including Claims* 'impact' domain, and 1 risk has been scored against the *business objectives/projects* 'impact' domain.

Below is a **summary** of the 12 risks, ranked highest to lowest by current score, which meet the criteria for submission to SRC at its meeting on 23rd August 2021.

TOTAL NUMBER OF RISKS	12
NEW RISKS ENTERED ON DATIX 1126 - There is a risk of that the supply chain partner and their financiers could choose to walk away from the contract to deliver the last few sections of the W&C Phase II scheme in Glangwili.	1
INCREASE IN CURRENT RISK SCORE ↑	0
NO CHANGE IN RISK SCORE ↔	12
REDUCTION IN RISK SCORE ↓	0
EXTREME (RED) RISKS (based on 'Current Risk Score')	0
HIGH (AMBER) RISKS (based on 'Current Risk Score')	12

The summary table below has been extracted from the Datix system:

Risk Ref	Date Risk Identified	Title	Directorate	Current Risk Score	Rationale for the Current Risk Score	Target Risk Score
958	01/09/20	Failure to remain within allocated budget over the medium term (Scheduled Care). (Previously aligned to Finance Committee)	Scheduled Care	12 ↔	Assessment refreshed to quantify likely impact of COVID-19 on the underlying deficit, focusing on both the adverse impact such as non-delivery of recurrent savings, and the opportunities arising due to service changes in response to COVID-19.	4

971	01/05/20	Failure to remain within allocated budget over the medium term (MH&LD). (Previously aligned to Finance Committee)	Mental Health and Learning Disabilities	12 	Assessment refreshed to quantify likely impact of COVID-19 on the underlying deficit, focusing on both the adverse impact such as non-delivery of recurrent savings, and the opportunities arising due to service changes in response to COVID-19.	4
975	01/05/20	Failure to remain within allocated budget over the medium term (Estates & Facilities). (Previously aligned to Finance Committee)	Estates and Facilities: Directorate Team	10 	Finance Business Partners continue to work with the Estates team, however the risk score has been recently increased as an additional cleaning standards costing £3m is required. Currently awaiting Welsh Government (WG) funding decision.	5
979	01/07/20	Failure to remain within allocated budget over the medium term (GGH). (Previously aligned to Finance Committee)	Unscheduled Care: Glangwili General Hospital	9 	<i>No rationale added in Datix.</i>	6
980	01/07/20	Failure to remain within allocated budget over the medium term (WGH). (Previously aligned to Finance Committee)	Unscheduled Care: Wilybush General Hospital	9 	Assessment refreshed to quantify likely impact of COVID-19 on the underlying deficit, focusing on both the adverse impact such as non-delivery of recurrent savings, and the opportunities arising due to service changes in response to COVID-19.	5
964	03/08/20	Failure to remain within allocated budget over the medium term (Carmarthenshire). (Previously aligned to Finance Committee)	Three Counties: Carmarthenshire	9 	<i>No rationale added in Datix.</i>	6
966	03/08/20	Failure to remain within allocated budget over the medium term (Medicines Management). (Previously aligned to Finance Committee)	Primary, Community and Long Term Care	9 	The national agreed price per item increases and item demand / growth continues to drive the financial liability for Medicine Management, mainly within Primary Care prescribing. Category M price increase announced from January 2021 with additional cost pressure of £0.5m in FY21 year.	6
967	03/08/20	Failure to remain within allocated budget over the	Primary, Community and Long Term Care	9	<i>No rationale added in Datix.</i>	6

		medium term (P,C<C). (Previously aligned to Finance Committee)		↔		
968	03/08/20	Failure to remain within allocated budget over the medium term (Pembrokeshire). (Previously aligned to Finance Committee)	Three Counties: Pembrokeshire	9 ↔	No rationale added in Datix.	6
983	22/07/21	Failure to remain within allocated budget over the medium term (BGH). (Previously aligned to Finance Committee)	Unscheduled Care: Bronglais General Hospital	9 ↔	The change in score reflects the financial forecast undertaken in April 2021, which reflects the estimated pressures around maintaining capacity within Bronglais. Mitigating actions are being pursued with the bid for SDEC and interaction with Community urgent care proposals that will impact positively on the pressures and capacity requirement in BGH.	3
516	27/05/16	Health Board-wide risk regarding VAT advice on historic Design for Life Schemes is incomplete. (Previously aligned to Finance Committee)	Finance	8 ↔	KPMG are currently in discussion with HMRC about the treatment of the VAT on the FOH Final Account. HMRC responded in March 2021 requesting a timescale for submission of the Final Claim for the scheme so that they can approve a final recovery percentage and adjust for the whole life of the scheme. HMRC has responded to reply submitted by KPMG in May. On-going exchange of correspondence seeking clarity on points of principle. Response to HMRC's latest letter to be submitted by 30th July 2021.	8
1126	01/04/2021	Women & Children Phase II Project Risk-Directorate, mitigating actions will be done by Capital and Estates Teams. (New risk)	Women & Children	8 NEW	Further monitoring of Contractors until Phase 11 completed.	4

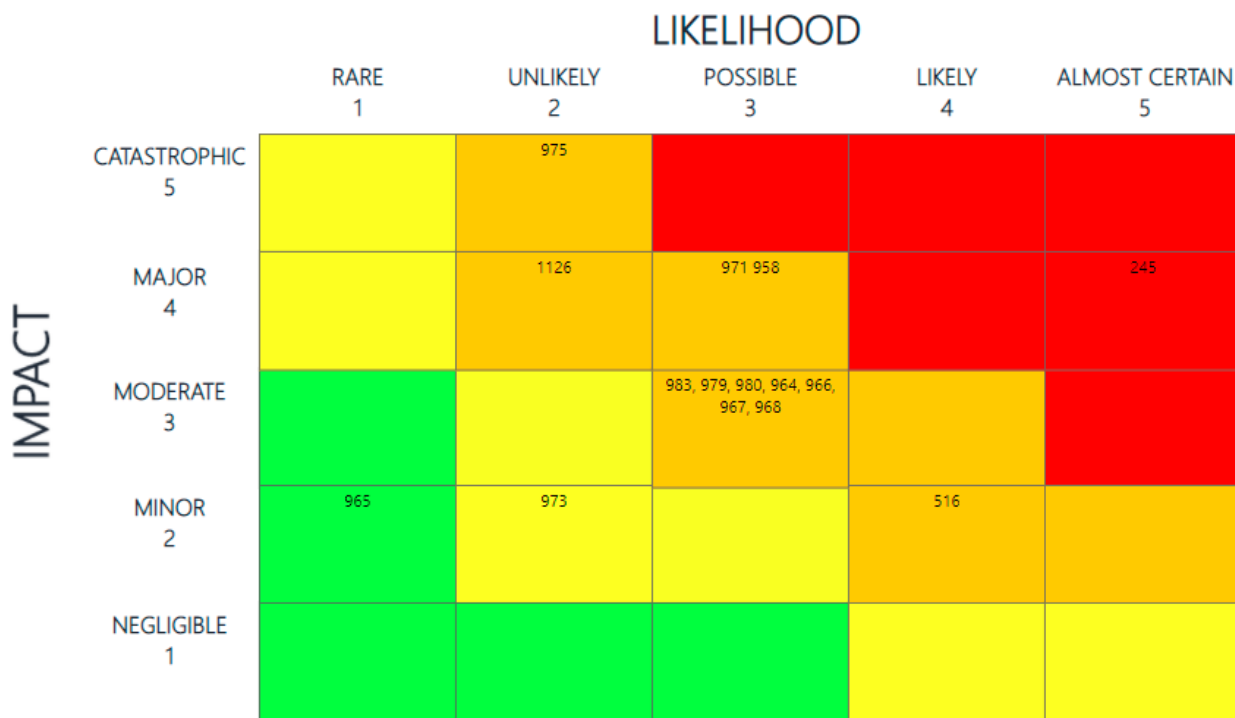
The Risk Register at Appendix 3 details the responses to each risk, i.e. the Risk Action Plan.

The Finance Directorate, through its business partnership arrangements, is finalising the risk assessments in regard to the failure to remain within allocated budget in the current financial year (2021/22) and will work with appropriate operational services to ensure these risks are reflected on their Risk Registers and are allocated the appropriate support to manage them effectively.

The heatmap below has been obtained from the [Risk Performance dashboard](#). An Incident Response Improvement System (IRIS) account is required in order to access the Risk Performance dashboard, which can be obtained by completing this [online form](#). The information reflects the risk information extracted from Datix, as at 4th August 2021, based on the following criteria:

- SRC has been selected by the risk lead as the 'Assuring Committee' on Datix;
- Risks are at Directorate level on Datix; and
- Risks are of all tolerance levels. (SRC has 15 Directorate Level risks assigned to it, of which 13 are above tolerance (as noted in the table above)).

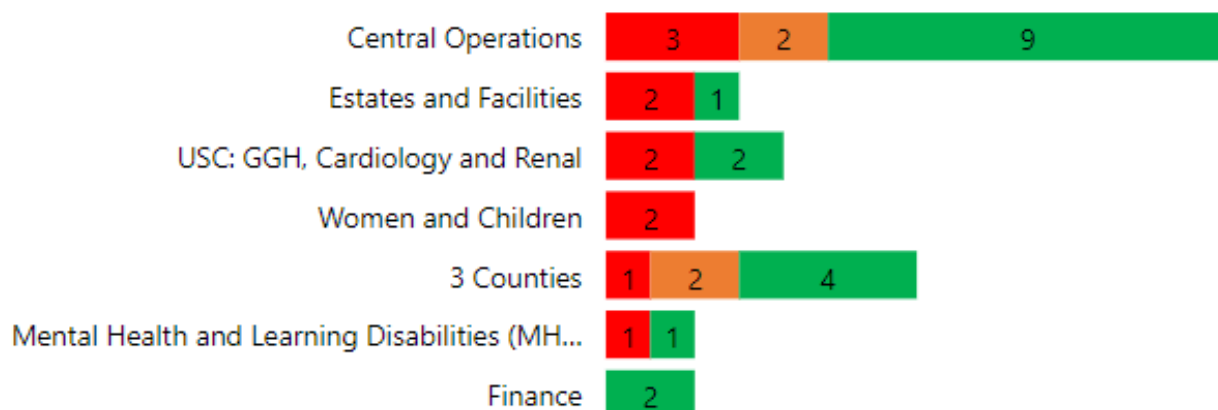
Below is a heatmap of the 15 Directorate level risks assigned to SRC:



The chart below presents the number of risk actions against the 15 Directorate level risks assigned to SRC, grouped by Directorate. Red actions are those which are behind schedule from the original timescale, Amber actions are in progress and on schedule, and green actions are those which have been completed. There are 11 actions behind schedule. Please note that these actions may relate to a risk that does not meet the criteria as defined to report to the Committee (i.e. above tolerance).

Number of risk actions

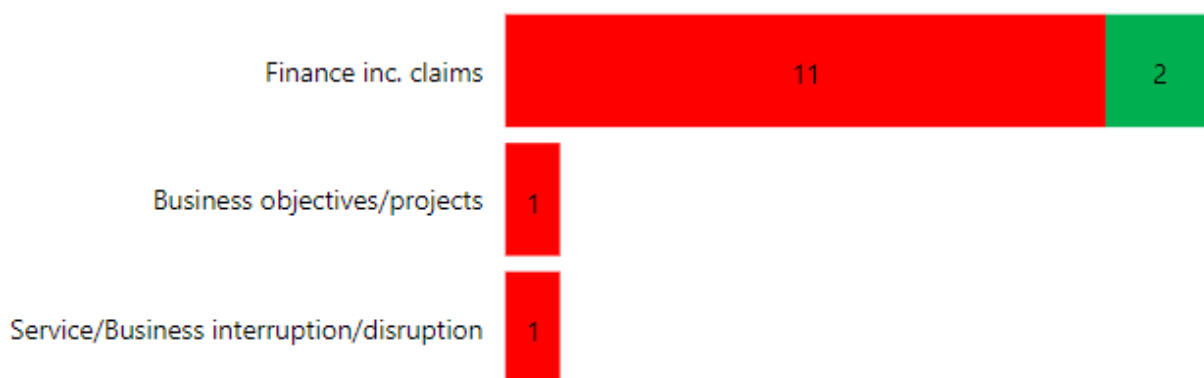
● Actions overdue ● Actions within timescale ● Completed actions



The chart below presents the 15 Directorate level risks assigned to SRC, split by 'Above tolerance' and 'Within Tolerance' (tolerance level as discussed and agreed by the Board on 27 September 2018) and grouped by Domain:

Number of risks by domain

● Above Tolerance ● Within Tolerance



The table below details when the 15 Directorate level risks assigned to the SRC were last updated on Datix. Risks are required to be updated along the following timescales, dependant on their risk level:

- Extreme Risks – Monthly.
- High Risks – Bi-monthly.
- Moderate Risks – Six-monthly.
- Low Risks – Annually.

Risk numbers presented in red text denote those where a review of the risk is overdue, based on the data as at 9th August 2021.

	Risks updated in last month	Risks updated within last 1-2 months	Risks updated within last 3-6 months	Risks updated within last 6-12 months
Extreme	245			
High	516 958 971	983 1126	966 967 968 980	964 973 979
Moderate				973
Low				965

Argymhelliad / Recommendation

The Sustainable Resources Committee is requested to:

- Review and scrutinise the risks included within this report to seek assurance that all relevant controls and mitigating actions are in place.
- Discuss whether the planned action will be implemented within stated timescales and will reduce the risk further and/ or mitigate the impact, should the risk materialise.

Subsequently, the Committee will provide the necessary assurance to the Board that these risks are being managed effectively.

Amcanion: (rhaid cwblhau)

Objectives: (must be completed)

Committee ToR Reference: Cyfeirnod Cylch Gorchwyl y Pwyllgor:	2.7 Seek assurance on the management of principal risks within the Board Assurance Framework (BAF) and Corporate Risk Register (CRR) allocated to the Committee and provide assurance to the Board that risks are being managed effectively and report any areas of significant concern e.g. where risk tolerance is exceeded, lack of timely action.
Cyfeirnod Cofrestr Risg Datix a Sgôr Cyfredol: Datix Risk Register Reference and Score:	Contained in the report
Safon(au) Gofal ac Iechyd: Health and Care Standard(s):	All Health & Care Standards Apply
Amcanion Strategol y BIP: UHB Strategic Objectives:	All Strategic Objectives are applicable
Amcanion Llesiant BIP: UHB Well-being Objectives: Hyperlink to HDdUHB Well-being Objectives Annual Report 2018-2019	10. Not Applicable

Gwybodaeth Ychwanegol: Further Information:

Ar sail tystiolaeth: Evidence Base:	Underpinning risk on the Datix Risk Module from across HDdUHB's services, reviewed by risk leads/ owners
Rhestr Termiau: Glossary of Terms:	Risk Appetite - <i>the amount of risk that an organisation is willing to pursue or retain</i> (ISO Guide 73, 2009) Risk Tolerance - <i>the organisation's readiness to bear a risk after risk treatment in order to achieve its objectives</i> (ISO Guide 73, 2009)
Partïon / Pwyllgorau â ymgynhorwyd ymlaen llaw y Pwyllgor Adnoddau Cynaliadwy: Parties / Committees consulted prior to Sustainable Resources Committee:	SRC Executive Lead Board Secretary

Effaith: (rhaid cwblhau) Impact: (must be completed)	
Ariannol / Gwerth am Arian: Financial / Service:	No direct impacts from report however impacts of each risk are outlined in risk description.
Ansawdd / Gofal Claf: Quality / Patient Care:	No direct impacts from the report however, impacts of each risk are outlined in the risk description.
Gweithlu: Workforce:	No direct impacts from the report however, impacts of each risk are outlined in the risk description.
Risg: Risk:	No direct impacts from the report however, organisations are expected to have effective risk management systems in place.
Cyfreithiol: Legal:	No direct impacts from the report however, proactive risk management including learning from incidents and events contributes towards reducing/ eliminating recurrence of risk materialising and mitigates against any possible legal claim with a financial impact.
Enw Da: Reputational:	Poor management of risks can lead to loss of stakeholder confidence. Organisations are expected to have effective risk management systems in place and take steps to reduce/ mitigate risks.
Gyfrinachedd: Privacy:	No direct impacts from the report however, impacts of each risk are outlined in risk description.
Cydraddoldeb: Equality:	Has EqIA screening been undertaken? No Has a full EqIA been undertaken? No

Risk Ref	Status of Risk	Health and Care Standards Directorate	Directorate lead	Management or service lead	Date risk identified	Risk Statement	Existing Control Measures Currently in Place	Domain	Risk Tolerance Score	Current Likelihood	Current Impact	Current Risk Score	Additional Risk Action Required	By Whom	By When	Progress Update on Risk Actions	Lead Committee	Target Likelihood	Target Impact	Target Risk Score	Detailed Risk Decision	Review date
958	Directorate Level Risk	Scheduled Care	Hire, Stephanie	Binding, Daniel	01-Sep-20	<p>There is a risk of the Scheduled Care Directorate failing to remain within their allocated budget over the medium term.</p> <p>This is caused by the inability to either:</p> <ol style="list-style-type: none"> 1. Identify and deliver robust and realistic recurrent savings plans, 2. Manage the impact of the COVID-19 pandemic within available funding, 3. Manage the impact on the underlying deficit of resulting non-delivery of the recurrent savings requirement, or, 4. Identify and implement opportunities in such a way that the financial gains are realised and an improvement trajectory is achieved. <p>This will lead to an impact/affect on a significant long term detrimental impact on the Health Board's financial sustainability.</p> <p>Risk location, Health Board wide.</p>	<p>Understanding the underlying deficit. A pre-COVID-19 assessment has been completed, which will need to be reviewed in light of the impact of the pandemic.</p> <p>Finance business partners are working closely with the operating team to understand the directorates COVID costs, and proactively managing these costs to ensure there is clear understanding of the choices to be made to stop these costs from being incurred</p> <p>Recovery plans in the medium term will require additional funding if previous RTT type metrics are to be instated</p>	Finance inc. claims	6	3	4	12	<p>A 3-year financial training programme is being developed for budget holders as part of the Health Board's three year Plan. A reporting dashboard is under development to improve the accessibility to financial and non-financial information for budget holders and to allow a better understanding of cost drivers. This will facilitate better and more informed decision making by budget holders</p> <p>Assessment refreshed to quantify likely impact of COVID-19 on the underlying deficit, focusing on both the adverse impact such as non-delivery of recurrent savings, and the opportunities arising due to service changes in response to COVID-19.</p>	Binding, Daniel	31/12/2020 31/03/2022	<p>A reporting Dashboard for financial information has been achieved. The training programme was initially paused due to essential financial work due to Covid response and will be picked up and refined with an estimate delivery date of 03 / 2022.</p> <p>Completed</p>	Sustainable Resources Committee	2	2	4	Treat	20-Jul-21
971	Directorate Level Risk	MHLD	Carroll, Mrs Liz	Popham, Leon	01-May-20	<p>There is a risk of the MH&LD Directorate failing to remain within their allocated budget over the medium term.</p> <p>This is caused by the inability to either:</p> <p>Identify and deliver robust and realistic recurrent savings plans. Manage the impact of the COVID-19 pandemic within available funding.</p>	<p>Understanding the underlying deficit. A pre-COVID-19 assessment has been completed, which will need to be reviewed in light of the impact of the pandemic.</p> <p>Finance Business Partners work closely with budget holders to support informed decision making and ensure that there is sufficient focus on the financial implications of operational pressures and mitigating actions.</p>	Finance inc. claims	6	3	4	12	<p>Risk Register will be a standing agenda item at BP&PAG on a bi-monthly basis. End of month meeting with Directorate Finance Business Partner, KPI meetings and individual Head of Service meetings will also be forums for monitoring the position and informing and managing the forecast.</p>	Carroll, Mrs Liz	Completed	<p>These forums are in place and operational.</p>	Sustainable Resources Committee	1	4	4	Treat	27-Jul-21

Risk Ref	Status of Risk	Health and Care Standards Directorate	Directorate lead	Management or service lead	Date risk identified	Risk Statement	Existing Control Measures Currently in Place	Domain	Risk Tolerance Score	Current Likelihood	Current Impact	Current Risk Score	Additional Risk Action Required	By Whom	By When	Progress Update on Risk Actions	Lead Committee	Target Likelihood	Target Impact	Target Risk Score	Detailed Risk Decision	Review date	
						<p>Manage the impact on the underlying deficit of resulting non-delivery of the recurrent savings requirement. Identify and implement opportunities in such a way that the financial gains are realised and an improvement trajectory is achieved.</p> <p>This will lead to an impact/affect on a significant long term detrimental impact on the Health Board's financial sustainability.</p> <p>Risk location, Health Board wide.</p>							A 3-year financial training programme is being developed for budget holders as part of the Health Board's three year Plan. A reporting dashboard is under development to improve the accessibility to financial and non-financial information for budget holders and to allow a better understanding of cost drivers. This will facilitate better and more informed decision making by budget holders.	Popham, Leon	31/12/2020 31/03/2021	A reporting Dashboard for financial information has been achieved. Work in underway to include non-financial information also into the monthly Finance Dashboard to a plan, and this is currently scheduled for completion in 31/01/2021. The training programme was initially paused due to essential financial work due to Covid response and will be picked up and refined with an estimate delivery date of 03 / 2022							
975	Directorate Level Risk		E&F: Directorate Team	Elliott, Rob	Popham, Leon	01-May-20	<p>There is a risk of the Estates and Facilities Directorate failing to remain within their allocated budget over the medium term.</p> <p>This is caused by the inability to either: 1. Identify and deliver robust and realistic recurrent savings plans, 2. Manage the impact of the COVID-19 pandemic within available funding, 3. Manage the impact on the underlying deficit of resulting non-delivery of the recurrent savings requirement, or, 4. Identify and implement opportunities in such a way that the financial gains are realised and an improvement trajectory is achieved.</p> <p>This will lead to an impact/affect on a significant long term detrimental impact on the Health Board's financial sustainability.</p> <p>Risk location, Health Board wide.</p>	<p>Understanding the underlying deficit. A pre-COVID-19 assessment has been completed, which will need to be reviewed in light of the impact of the pandemic.</p> <p>Finance Business Partners work closely with budget holders to support informed decision making and ensure that there is sufficient focus on the financial implications of operational pressures and mitigating actions.</p>	Finance inc. claims	6	2	5	10	<p>A 3-year financial training programme is being developed for budget holders as part of the Health Board's three year Plan.</p> <p>A reporting dashboard is under development to improve the accessibility to financial and non-financial information for budget holders and to allow a better understanding of cost drivers. This will facilitate better and more informed decision making by budget holders.</p>	Popham, Leon	31/12/2020 31/01/2021	<p>A reporting Dashboard for financial information has been achieved. Work in underway to include non-financial information also into the monthly Finance Dashboard to a plan, and this is currently scheduled for completion in 31/01/2021. The training programme was initially paused due to essential financial work due to Covid response and will be picked up and refined with an estimate delivery date of 03 / 2022</p> <p>A reporting Dashboard for financial information has been achieved. Work in underway to include non-financial information also into the monthly Finance Dashboard to a plan, and this is currently scheduled for completion in 31/01/2021. The training programme was initially paused due to essential financial work due to Covid response and will be picked up and refined with an estimate delivery date of 03 / 2022</p>	Sustainable Resources Committee	1	5	5	Treat	15-Dec-20

Risk Ref	Status of Risk	Health and Care Standards Directorate	Directorate lead	Management or service lead	Date risk identified	Risk Statement	Existing Control Measures Currently in Place	Domain	Risk Tolerance Score	Current Likelihood	Current Impact	Current Risk Score	Additional Risk Action Required	By Whom	By When	Progress Update on Risk Actions	Lead Committee	Target Likelihood	Target Impact	Target Risk Score	Detailed Risk Decision	Review date
979	Directorate Level Risk	USC: GGH	Perry, Sarah	Billen, Janine	01-Jul-20	<p>There is a risk of the GGH Directorate failing to remain within their allocated budget over the medium term.</p> <p>This is caused by inability to either:</p> <ol style="list-style-type: none"> 1. Identify and deliver robust and realistic recurrent savings plans, 2. Manage the impact of the COVID-19 pandemic within available funding, 3. Manage the impact on the underlying deficit of resulting non-delivery of the recurrent savings requirement, or, 4. Identify and implement opportunities in such a way that the financial gains are realised and an improvement trajectory is achieved. <p>This will lead to an impact/affect on a significant long term detrimental impact on the Health Board's financial sustainability.</p> <p>Risk location, Health Board wide.</p>	<p>Understanding the underlying deficit. A pre-COVID-19 assessment has been completed, which will need to be reviewed in light of the impact of the pandemic.</p> <p>Finance Business Partners work closely with budget holders to support informed decision making and ensure that there is sufficient focus on the financial implications of operational pressures and mitigating actions.</p> <p>Finance Business Partners review with Directorate the opportunities from the framework during 20-21.</p>	Finance inc. claims	6	3	3	9	<p>Assessment refreshed to quantify likely impact of COVID-19 on the underlying deficit for FY22, focusing on both the adverse impact such as non-delivery of recurrent savings, and the opportunities arising due to service changes in response to COVID-19.</p> <p>A 3-year financial training programme is being developed for budget holders as part of the Health Board's three year Plan.</p> <p>A reporting dashboard is under development to improve the accessibility to financial and non-financial information for budget holders and to allow a better understanding of cost drivers. This will facilitate better and more informed decision making by budget holders.</p> <p>Assessment refreshed to quantify likely impact of COVID-19 on the underlying deficit for FY22, focusing on both the adverse impact such as non-delivery of recurrent savings, and the opportunities arising due to service changes in response to COVID-19.</p>	<p>Popham, Leon</p> <p>Billen, Janine</p> <p>Billen, Janine</p> <p>Billen, Janine</p>	<p>Completed</p> <p>31/12/2020 31/01/2021</p> <p>Completed</p> <p>Completed</p>	<p>Complete</p> <p>A reporting Dashboard for financial information has been achieved. Work in underway to include non-financial information also into the monthly Finance Dashboard to a plan, and this is currently scheduled for completion in 31/01/2021. The training programme was initially paused due to essential financial work due to Covid response and will be picked up and refined with an estimate delivery date of 03/2022.</p> <p>Complete.</p> <p>Achieved.</p>	Sustainable Resources Committee	3	2	6	Treat	14-Dec-20

Risk Ref	Status of Risk	Health and Care Standards Directorate	Directorate lead	Management or service lead	Date risk identified	Risk Statement	Existing Control Measures Currently in Place	Domain	Risk Tolerance Score	Current Likelihood	Current Impact	Current Risk Score	Additional Risk Action Required	By Whom	By When	Progress Update on Risk Actions	Lead Committee	Target Likelihood	Target Impact	Target Risk Score	Detailed Risk Decision	Review date
980	Directorate Level Risk	USC: WGH	Cole-Williams, Janice	Jones, Keith	01-Jul-20	<p>There is a risk of of the WGH Directorate failing to remain within their allocated budget over the medium term.</p> <p>This is caused by the inability to either: Identify and deliver robust and realistic recurrent savings plans, manage the impact of the COVID-19 pandemic within available funding, manage the impact on the underlying deficit of resulting non-delivery of the recurrent savings requirement, or, identify and implement opportunities in such a way that the financial gains are realised and an improvement trajectory is achieved.</p> <p>This will lead to an impact/affect on a significant long term detrimental impact on the Health Board's financial sustainability.</p> <p>Risk location, Health Board wide.</p>	<p>Understanding the underlying deficit. Work with budget holders to understand the impact of moving into a post Covid environment.</p> <p>Finance Business Partners work closely with budget holders to support informed decision making and ensure that there is sufficient focus on the financial implications of operational pressures and mitigating actions.</p> <p>Finance Business Partners review with Directorate the opportunities from the framework during 21-22 incorporating the lessons form learned operating in the Covid environment. Health Systems Evaluation Meetings with Director of Finance.</p>	Finance inc. claims	6	3	3	9	<p>4. Work with County Director and Primary Care to review high users of the services in PPH to quantify impact of social needs and / or GP cluster behaviours. Review with Health System and through integrated partnership working avenue of opportunities' to pursue to reduce cost base and maintain capacity and ensure patient safety and improved outcome.</p> <p>A 3-year financial training programme is being developed for budget holders as part of the Health Board's three year Plan. This will facilitate better and more informed decision making by budget holders.</p> <p>Develop a reporting dashboard to improve the accessibility to financial and non-financial information for budget holders and to allow a better understanding of cost drivers.</p> <p>Assessment refreshed to quantify likely impact of COVID-19 on the underlying deficit for FY22, focusing on both the adverse impact such as non-delivery of recurrent savings, and the opportunities arising due to service changes in response to COVID-19.</p>	<p>Billen, Janine</p> <p>Jones, Keith</p> <p>Jones, Keith</p> <p>Jones, Keith</p>	<p>31/12/2020</p> <p>31/12/2020 31/03/2022</p> <p>31/12/2020 31/03/2022</p> <p>Completed</p>	<p>New actions.</p> <p>A reporting Dashboard for financial information has been achieved. The training programme was initially paused due to essential financial work due to Covid response and will be picked up and refined with an estimate delivery date of 03/2022.</p> <p>A reporting Dashboard for financial information has been achieved. The training programme was initially paused due to essential financial work due to Covid response and will be picked up and refined with an estimate delivery date of 03/2022.</p> <p>Achieved</p>	Sustainable Resources Committee	3	2	6	Treat	07-May-21

Risk Ref	Status of Risk	Health and Care Standards Directorate	Directorate lead	Management or service lead	Date risk identified	Risk Statement	Existing Control Measures Currently in Place	Domain	Risk Tolerance Score	Current Likelihood	Current Impact	Current Risk Score	Additional Risk Action Required	By Whom	By When	Progress Update on Risk Actions	Lead Committee	Target Likelihood	Target Impact	Target Risk Score	Detailed Risk Decision	Review date	
966	Directorate Level Risk	Standard 2.1 Managing Risk and Promoting Health and Safety	P,C,LTC: Medicines Management	Pugh-Jones, Jenny	Jarman, Carwen	03-Aug-20	<p>There is a risk of the Directorate failing to remain within their allocated budget over the medium term.</p> <p>This is caused by the inability to either: Identify and deliver robust and realistic recurrent savings plans, manage the impact of the COVID-19 pandemic within available funding, manage the impact on the underlying deficit of resulting non-delivery of the recurrent savings requirement, or, identify and implement opportunities in such a way that the financial gains are realised and an improvement trajectory is achieved.</p> <p>This will lead to an impact/affect on a significant long term detrimental impact on the Health Board's financial sustainability.</p> <p>Risk location, Health Board wide.</p>	<p>Understanding the underlying deficit. A pre-COVID-19 assessment has been completed, which will need to be reviewed in light of the impact of the pandemic</p> <p>Finance Business Partners work closely with budget holders to support informed decision making and ensure that there is sufficient focus on the financial implications of operational pressures and mitigating actions.</p> <p>Finance Business Partners review with Directorate the opportunities from the framework during 2021-22.</p>	Finance inc. claims	6	3	3	9	<p>A 3-year financial training programme is being developed for budget holders as part of the Health Board's three year Plan. . A reporting dashboard is under development to improve the accessibility to financial and non-financial information for budget holders and to allow a better understanding of cost drivers. This will facilitate better and more informed decision making by budget holders.</p> <p>Assessment refreshed to quantify likely impact of COVID-19 on the underlying deficit, focusing on both the adverse impact such as non-delivery of recurrent savings, and the opportunities arising due to service changes in response to COVID-19</p>	Jarman, Carwen	31/12/2020 30/09/2021	<p>The implementation of the training programme was put on hold during the pressured winter period, this has now been revisited and will need some revision and a programme of training shared and delivered for budget holders by 30th September 2021.</p> <p>new action</p>	Sustainable Resources Committee	3	2	6	Treat	06-May-21
967	Directorate Level Risk		P,C,LTC: Primary Care	Bond, Rhian	Jones, Keith	03-Aug-20	<p>There is a risk of the Directorate failing to remain within their allocated budget over the medium term.</p> <p>This is caused by the inability to either: Identify and deliver robust and realistic recurrent savings plans. Manage the impact of the COVID-19 pandemic within available funding. Manage the impact on the underlying deficit of resulting non-delivery of the recurrent savings requirement, or Identify and implement opportunities in such a way that the financial gains are realised and an improvement trajectory is achieved.</p> <p>This will lead to an impact/affect on a significant long term detrimental impact on the Health Board's financial sustainability.</p> <p>Risk location, Health Board wide.</p>	<p>Understanding the underlying deficit. Work with budget holders to understand the impact of moving into a post Covid environment.</p> <p>Finance Business Partners work closely with budget holders to support informed decision making and ensure that there is sufficient focus on the financial implications of operational pressures and mitigating actions.</p> <p>Finance Business Partners review with Directorate the opportunities from the framework during 21-22 incorporating the lessons form learned operating in the Covid environment.</p>	Finance inc. claims	6	3	3	9	<p>A 3-year financial training programme is being developed for budget holders as part of the Health Board's three year Plan. A reporting dashboard is under development to improve the accessibility to financial and non-financial information for budget holders and to allow a better understanding of cost drivers. This will facilitate better and more informed decision making by budget holders.</p> <p>Assessment refreshed to quantify likely impact of COVID-19 on the underlying deficit, focusing on both the adverse impact such as non-delivery of recurrent savings, and the opportunities arising due to service changes in response to COVID-19.</p>	Jones, Keith	31/12/2020 31/03/2022	<p>A reporting Dashboard for financial information has been achieved. The training programme was initially paused due to essential financial work due to Covid response and will be picked up and refined with an estimate delivery date of 03/2022.</p> <p>Achieved.</p>	Sustainable Resources Committee	3	2	6	Treat	07-May-21

Risk Ref	Status of Risk	Health and Care Standards Directorate	Directorate lead	Management or service lead	Date risk identified	Risk Statement	Existing Control Measures Currently in Place	Domain	Risk Tolerance Score	Current Likelihood	Current Impact	Current Risk Score	Additional Risk Action Required	By Whom	By When	Progress Update on Risk Actions	Lead Committee	Target Likelihood	Target Impact	Target Risk Score	Detailed Risk Decision	Review date
968	Directorate Level Risk	3 Counties: Pembrokeshire	Lorton, Elaine	Jones, Keith	03-Aug-20	<p>There is a risk of of the Directorate failing to remain within their allocated budget over the medium term.</p> <p>This is caused by the inability to either: Identify and deliver robust and realistic recurrent savings plans, manage the impact of the COVID-19 pandemic within available funding, manage the impact on the underlying deficit of resulting non-delivery of the recurrent savings requirement, or, identify and implement opportunities in such a way that the financial gains are realised and an improvement trajectory is achieved.</p> <p>This will lead to an impact/affect on a significant long term detrimental impact on the Health Board's financial sustainability.</p> <p>Risk location, Health Board wide.</p>	<p>Understanding the underlying deficit. Work with budget holders to understand the impact of moving to a post Covid environment.</p> <p>Finance Business Partners work closely with budget holders to support informed decision making and ensure that there is sufficient focus on the financial implications of operational pressures and mitigating actions.</p> <p>Finance Business Partners review with Directorate the opportunities from the framework during 21-22 incorporating the lessons learned operating in the Covid environment.</p> <p>Health Systems Evaluation Meetings with Director of Finance.</p>	Finance inc. claims	6	3	3	9	<p>A 3-year financial training programme is being developed for budget holders as part of the Health Board's three year Plan. A reporting dashboard is under development to improve the accessibility to financial and non-financial information for budget holders and to allow a better understanding of cost drivers.</p> <p>Assessment refreshed to quantify likely impact of COVID-19 on the underlying deficit, focusing on both the adverse impact such as non-delivery of recurrent savings, and the opportunities arising due to service changes in response to COVID-19.</p>	Jones, Keith	31/12/2020 31/03/2022	<p>A reporting Dashboard for financial information has been achieved. The training programme was initially paused due to essential financial work due to Covid response and will be picked up and refined with an estimate delivery date of 03/2022.</p> <p>Achieved.</p>	Sustainable Resources Committee	2	3	6	Treat	07-May-21
964	Directorate Level Risk	3 Counties: Carmarthenshire	Dawson, Rhian	Billen, Janine	03-Aug-20	<p>There is a risk of of the Directorate failing to remain within their allocated budget over the medium term.</p> <p>This is caused by the inability to either: Identify and deliver robust and realistic recurrent savings plans, manage the impact of the COVID-19 pandemic within available funding, manage the impact on the underlying deficit of resulting non-delivery of the recurrent savings requirement, or, identify and implement opportunities in such a way that the financial gains are realised and an improvement trajectory is achieved.</p> <p>This will lead to an impact/affect on a significant long term detrimental impact on the Health Board's financial sustainability.</p> <p>Risk location, Health Board wide.</p>	<p>Understanding the underlying deficit. A pre-COVID-19 assessment has been completed, which will need to be reviewed in light of the impact of the pandemic.</p> <p>Finance Business Partners work closely with budget holders to support informed decision making and ensure that there is sufficient focus on the financial implications of operational pressures and mitigating actions.</p> <p>Finance Business Partners review with Directorate the opportunities from the framework during 20-21.</p> <p>Health Systems Evaluation Meetings with Director of Finance.</p>	Finance inc. claims	6	3	3	9	<p>A 3-year financial training programme is being developed for budget holders as part of the Health Board's three year Plan. A reporting dashboard is under development to improve the accessibility to financial and non-financial information for budget holders and to allow a better understanding of cost drivers. This will facilitate better and more informed decision making by budget holders.</p> <p>Assessment refreshed to quantify likely impact of COVID-19 on the underlying deficit for FY22, focusing on both the adverse impact such as non-delivery of recurrent savings, and the opportunities arising due to service changes in response to COVID-19. This we can tick off as part of the IMTP process.</p>	Billen, Janine	31/12/2020 31/01/2021	<p>A reporting Dashboard for financial information has been achieved. Work in underway to include non-financial information also into the monthly Finance Dashboard to a plan, and this is currently scheduled for completion in 31/01/2021. The training programme was initially paused due to essential financial work due to Covid response and will be picked up and refined with an estimate delivery date of 03/2022.</p> <p>Achieved</p>	Sustainable Resources Committee	3	2	6	Treat	11-Dec-20

Risk Ref	Status of Risk	Health and Care Standards Directorate	Directorate lead	Management or service lead	Date risk identified	Risk Statement	Existing Control Measures Currently in Place	Domain	Risk Tolerance Score	Current Likelihood	Current Impact	Current Risk Score	Additional Risk Action Required	By Whom	By When	Progress Update on Risk Actions	Lead Committee	Target Likelihood	Target Impact	Target Risk Score	Detailed Risk Decision	Review date
983	Directorate Level Risk	USC: BGH	Davies, Hazel	Jarman, Carwen	22-Jul-20	<p>There is a risk of the BGH Directorate failing to remain within their allocated budget over the medium term.</p> <p>This is caused by the inability to either:</p> <ol style="list-style-type: none"> 1. Identify and deliver robust and realistic recurrent savings plans, 2. Manage the impact of the COVID-19 pandemic within available funding, 3. Manage the impact on the underlying deficit of resulting non-delivery of the recurrent savings requirement, or, 4. Identify and implement opportunities in such a way that the financial gains are realised and an improvement trajectory is achieved. <p>This will lead to an impact/affect on a significant long term detrimental impact on the Health Board's financial sustainability.</p> <p>Risk location, Health Board wide.</p>	<p>Understanding the underlying deficit. A pre-COVID-19 assessment has been completed, which will need to be reviewed in light of the impact of the pandemic.</p> <p>Finance Business Partners work closely with budget holders to support informed decision making and ensure that there is sufficient focus on the financial implications of operational pressures and mitigating actions.</p> <p>Finance Business Partners review with Directorate the opportunities from the framework during 2021-22.</p>	Finance inc. claims	6	3	3	9	<p>A 3-year financial training programme is being developed for budget holders as part of the Health Board's three year Plan.</p> <p>A reporting dashboard is under development to improve the accessibility to financial and non-financial information for budget holders and to allow a better understanding of cost drivers. This will facilitate better and more informed decision making by budget holders.</p>	Jarman, Carwen	31/12/2020 30/09/2021	<p>The implementation of the training programme was put on hold during the pressured winter period, this has now been revisited and will need some revision and a programme of training shared and delivered for budget holders by 30th September 2021.</p> <p>A draft Reporting Dashboard has been created for M6 Financial Reporting, and send to budget holder. Awaiting feedback from key finance users and service, before rolling out the full interactive Dashboard. No change to original action completion date.</p>	Sustainable Resources Committee	3	1	3	Treat	11-Jun-21

Risk Ref	Status of Risk	Health and Care Standards Directorate	Directorate lead	Management or service lead	Date risk identified	Risk Statement	Existing Control Measures Currently in Place	Domain	Risk Tolerance Score	Current Likelihood	Current Impact	Current Risk Score	Additional Risk Action Required	By Whom	By When	Progress Update on Risk Actions	Lead Committee	Target Likelihood	Target Impact	Target Risk Score	Detailed Risk Decision	Review date
516	Directorate Level Risk	Finance	Thomas, Huw	Davies, Rhian	27-May-16	<p>There is a risk of the Health Board recovering an incorrect amount of VAT on advice given on historic and incomplete Design for Life Schemes.</p> <p>This is caused by difficulty in obtaining VAT advice from D4L nominated VAT advisor.</p> <p>This will lead to an impact/affect on the capital program with any incorrect or blocked VAT claims needing to be repaid. This may increase as final reviews are undertaken.</p> <p>Risk location, Health Board wide.</p>	<p>This contract is managed by NHS Shared Services on behalf of Welsh Government.</p> <p>Welsh Government are informed through Capital Review Meetings. It is likely any issues will be funded by Welsh Government as they arise from an all Wales VAT advice contract.</p>	Finance inc. claims	6	4	2	8	<p>Identify a provider for VAT advice.</p> <p>Work with Shared Services and the HB's VAT advisors to resolve the older D4L schemes.</p>	<p>Eve, David (Inactive User)</p> <p>Thomas, Huw</p>	<p>Completed</p> <p>Completed</p>	<p>For new D4L schemes the VAT advisory work will be undertaken by the HB current VAT advisors. The issue for new D4L schemes is resolved.</p> <p>Outstanding matters on all but one of the older D4L schemes have been resolved. Only the Bronglais Front of House scheme remains. A provisional VAT recovery position has been reached and HMRC has been asked by the HB to accept the provisional position as final. If HMRC do not accept, a final detailed VAT recovery analysis will need to be performed and approved by HMRC. A reply from HMRC was received in March 2021. On-going exchange of correspondence between KPMG LLP on behalf of the HB and HMRC with a view to reaching a compromise agreement. Latest formal response due to HMRC by 30/7/21.</p>	Sustainable Resources Committee	4	2	8	Treat	23-Jul-21
1126	Directorate Level Risk	Women and Children	Jones, Keith	Humphrey, Lisa	01-Apr-21	<p>There is a risk of that the supply chain partner and their financiers could choose to walk away from the contract to deliver the last few sections of the W&C Phase II scheme in Glangwili.</p> <p>This is caused by due to the time delays on the scheme which is a performance issue for the Supply Chain Partner and will lead to them operating in pain/without payment for the last months of the contract.</p> <p>This will lead to an impact/affect on the HB having to find another contractor to complete the scheme. This could also impact on the financial cost of delivering the scheme within the existing resources identified.</p> <p>Risk location, Glangwili General Hospital.</p>	<p>Monthly meetings are being held between the Estates Director and National Leads at Tilbury Douglas (TD).</p> <p>Assurance being sought from Tilbury Douglas by NWSSP Estates around their commitment to deliver the scheme and a formal response has been requested by the Health Board.</p> <p>Meetings are being held between Tilbury Douglas and NWSSP Estates around Performance and the Designed for Life Framework.</p> <p>Impact of Tilbury Douglas being removed from the national framework in Wales if they pulled out of this project. This would be a consequential risk of them losing the opportunity to bid for future work in NHS Wales.</p>	Business objectives/projects	6	2	4	8	<p>Escalate this risk through the structure to the appropriate Committee.</p> <p>Continued monitoring of the position using current mechanisms in place into the final phase of the project with continued vigilance on the controls noted.</p>	<p>Humphrey, Lisa</p> <p>Elliott, Rob</p>	<p>30/07/2021</p> <p>30/07/2021</p>	<p>Progress to be added at next review.</p> <p>Progress to be updated at next review.</p>	Sustainable Resources Committee	1	4	4	Treat	16-Jun-21