

## PWYLLGOR ADNODDAU CYNALIADWY SUSTAINABLE RESOURCES COMMITTEE

<b>DYDDIAD Y CYFARFOD: DATE OF MEETING:</b>	28 October 2021
<b>TEITL YR ADRODDIAD: TITLE OF REPORT:</b>	Operational Risk Register
<b>CYFARWYDDWR ARWEINIOL: LEAD DIRECTOR:</b>	Huw Thomas, Director of Finance
<b>SWYDDOG ADRODD: REPORTING OFFICER:</b>	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

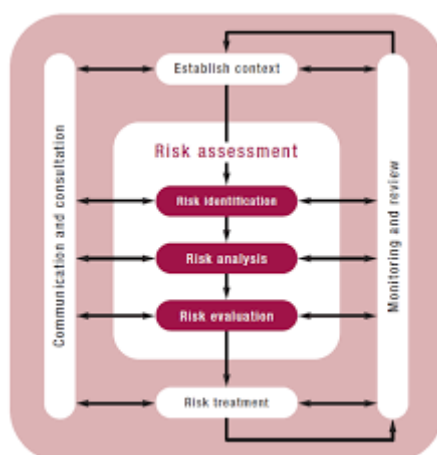
#### Sefyllfa / Situation

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.

Management Leads are asked to review risk assessments and risk 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 13 risks presented in the Risk Register, attached at Appendix 1, as at 11<sup>th</sup> October 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 27<sup>th</sup> September 2018;
- Risks have been approved at Directorate level on Datix;
- Risks have not been escalated to the CRR.

13 risks have been scored against the *Finance, including Claims* 'impact' domain.


Below is a **summary** of the 13 risks, ranked highest to lowest by current score, which meet the criteria for submission to SRC at its meeting on 28<sup>th</sup> October 2021.

TOTAL NUMBER OF RISKS	13
NEW RISKS ENTERED ON DATIX	4
RISKS REMOVED FROM SBAR 966 – Risk now at tolerance and therefore does not meet reporting threshold 967 - Risk now at tolerance and therefore does not meet reporting threshold 1126 – Risk has been realigned to Strategic Development and Operational Delivery Committee (SDODC) for future reporting and monitoring	3
INCREASE IN CURRENT RISK SCORE ↑	0
NO CHANGE IN RISK SCORE ↔	13
REDUCTION IN RISK SCORE ↓	0
EXTREME (RED) RISKS (based on 'Current Risk Score')	0
HIGH (AMBER) RISKS (based on 'Current Risk Score')	13

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 (extracted from the Datix system)	Target Risk Score
958	01/09/20	Failure to remain within allocated budget over the medium term (Scheduled Care).	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,	4

					and the opportunities arising due to service changes in response to COVID-19.	
971	01/05/20	Failure to remain within allocated budget over the medium term (MH&LD).	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).	Estates and Facilities: Directorate Team	10 ↔	Finance Business Partners continue to work with the Estates team, however the risk score was increased in March 2021 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).	Unscheduled Care: Glangwili General Hospital	9 ↔	GGH site is currently experiencing continued increased demand and pressures, combined with high level vacancies in both Nursing and Medical positions. Every effort is being made to recruit into roles and consider alternatives.  Pressures within A&E remain significant, resulting in a substantial amount of the forecast overspend position. An A&E action plan has been devised to address this.	6
980	01/07/20	Failure to remain within allocated budget over the medium term (WGH).	Unscheduled Care: Worthybush 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.	6
1239	01/04/21	Failure to remain within allocated budget in the current financial year 2021/22 (BGH)	Unscheduled Care: Bronglais General Hospital	9 <b>NEW</b>	Score reflects the financial forecast undertaken in September 2021, which reflects the estimated pressures around maintaining capacity within BGH. Mitigating actions are being pursued with the bid for Same Day Emergency Care (SDEC) and interaction	6

					with Community urgent care proposals that will impact positively on the pressures and capacity requirement in BGH.	
1242	01/04/21	Failure to remain within allocated budget in the current financial year 2021/22 (GGH)	Unscheduled Care: Glangwili General Hospital	9 <b>NEW</b>	Score reflects the financial forecast undertaken in September 2021, which reflects the estimated pressures around maintaining capacity within GGH. 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 GGH.	6
1243	01/04/21	Failure to remain within allocated budget in the current financial year 2021/22 (PPH)	Unscheduled Care: Prince Philip Hospital	9 <b>NEW</b>	Score reflects the financial forecast undertaken in September 2021, which reflects the estimated pressures around maintaining capacity within PPH. 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 PPH.	6
1244	01/04/21	Failure to remain within allocated budget in the current financial year 2021/22 (Carmarthenshire)	Carmarthenshire	9 <b>NEW</b>	Score reflects the financial forecast undertaken in September 2021, which reflects the estimated pressures around maintaining capacity within Carmarthenshire community. Mitigating actions are being pursued with the bid for Urgent Primary Care (UPC) and Urgent Emergency Care (UEC).	6
964	03/08/20	Failure to remain within allocated budget over the medium term (Carmarthenshire).	Three Counties: Carmarthenshire	9 	In the medium term, the county will need to spend additional resources in order to drive the changes that are needed to facilitate change in the system, which it is planned will generate savings in the longer term. Additionally, there is a risk that they will lose Integrated Care Fund (ICF)/Transformation Fund funding that is underpinning	6

					posts within the Counties at present.	
968	03/08/20	Failure to remain within allocated budget over the medium term (Pembrokeshire).	Three Counties: Pembrokeshire	9 ↔	In the medium term, the county will need to spend additional resources in order to drive the changes that are needed to facilitate change in the system, which it is planned will generate savings in the longer term. In addition to this there is a risk that they will lose Integrated Care Fund (ICF)/Transformation Fund funding that is underpinning posts within the Counties at present.	6
983	22/07/21	Failure to remain within allocated budget over the medium term (BGH).	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.	Finance	8 ↔	KPMG are currently in discussion with HMRC about the treatment of the VAT on the Front of House 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 the reply submitted by KPMG in May 2021. Response to HMRC's latest letter submitted 30 <sup>th</sup> July 2021 requesting HMRC to confirm no adjustment is required or an assessment is raised.	8

The Risk Register, attached at Appendix 1, 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. Since the previous SRC meeting, 6 risks pertaining to the above have been added to Datix to date, with 4 meeting the reporting criteria.

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 1<sup>st</sup> October 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 19 Directorate Level risks assigned to it as at 11<sup>th</sup> October, of which 13 are above tolerance (as noted in the table above)).

Below is a heatmap of the 19 Directorate level risks assigned to SRC as at the date of data extraction of 1<sup>st</sup> October 2021:

HYWEL DDA RISK HEAT MAP					
	LIKELIHOOD →				
IMPACT ↓	RARE 1	UNLIKELY 2	POSSIBLE 3	LIKELY 4	ALMOST CERTAIN 5
CATASTROPHIC 5		975			
MAJOR 4			971, 958		
MODERATE 3		967	983, 979, 980, 964, 968, 966, 1244, 1243, 1242, 1239		
MINOR 2	965	973	1240, 1241	516	
NEGLIGIBLE 1					

The table below details when the 19 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 11<sup>th</sup> October 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
<b>Extreme</b>				

<b>High</b>	964 968 979 983 1239 1242 1243 1244	516 958 971	980	975
<b>Moderate</b>	966 967 1240 1241			973
<b>Low</b>				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 within 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: <a href="#">Hyperlink to HDdUHB Well-being Objectives Annual Report 2018-2019</a>	10. Not Applicable



<b>Gwybodaeth Ychwanegol: Further Information:</b>	
Ar sail tystiolaeth: Evidence Base:	Underpinning risk on the Datix Risk Module from across HDdUHB's services, reviewed by risk leads/ owners
Rhestr Termau: 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

<b>Effaith: (rhaid cwblhau) Impact: (must be completed)</b>	
<b>Ariannol / Gwerth am Arian: Financial / Service:</b>	No direct impacts from report however impacts of each risk are outlined in risk description.
<b>Ansawdd / Gofal Claf: Quality / Patient Care:</b>	No direct impacts from the report however, impacts of each risk are outlined in the risk description.
<b>Gweithlu: Workforce:</b>	No direct impacts from the report however, impacts of each risk are outlined in the risk description.
<b>Risg: Risk:</b>	No direct impacts from the report however, organisations are expected to have effective risk management systems in place.
<b>Cyfreithiol: Legal:</b>	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.
<b>Enw Da: Reputational:</b>	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.
<b>Gyfrinachedd: Privacy:</b>	No direct impacts from the report however, impacts of each risk are outlined in risk description.
<b>Cydraddoldeb: Equality:</b>	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"> <li>1. Identify and deliver robust and realistic recurrent savings plans,</li> <li>2. Manage the impact of the COVID-19 pandemic within available funding,</li> <li>3. Manage the impact on the underlying deficit of resulting non-delivery of the recurrent savings requirement, or,</li> <li>4. Identify and implement opportunities in such a way that the financial gains are realised and an improvement trajectory is achieved.</li> </ol> <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

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
971	Directorate Level Risk		MHLD	Carroll, Mrs Liz	Popham, Leon	01-May-20	<p>There is a risk of the MH&amp;LD 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. 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	3	4	12	<p>Risk Register will be a standing agenda item at BP&amp;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> <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>	Carroll, Mrs Liz	Completed	<p>These forums are in place and operational.</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	4	4	Treat	27-Jul-21
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>	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>	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"> <li>1. Identify and deliver robust and realistic recurrent savings plans,</li> <li>2. Manage the impact of the COVID-19 pandemic within available funding,</li> <li>3. Manage the impact on the underlying deficit of resulting non-delivery of the recurrent savings requirement, or,</li> <li>4. Identify and implement opportunities in such a way that the financial gains are realised and an improvement trajectory is achieved.</li> </ol> <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>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>A 3-year financial training programme is being developed for budget holders as part of the Health Board's three year Plan.</p>	<p>Popham, Leon</p> <p>Popham, Leon</p> <p>Billen, Janine</p>	<p>31/12/2020 31/01/2021</p> <p>Completed</p> <p>31/12/2020 31/03/2022</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> <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>While progress has been made with the dashboards and providing training to managers regarding the use of the dashboards, the overall risk assessment at 13th September 2021 remains unchanged pending the delivery of the 3 year financial training programme to mangers</p>	Sustainable Resources Committee	3	2	6	Treat	13-Sep-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
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>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>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>Billen, Janine</p> <p>Billen, Janine</p> <p>Billen, Janine</p>	<p>Completed</p> <p>Completed</p> <p>31/12/2020</p>	<p>Complete.</p> <p>Achieved.</p> <p>New actions.</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
1239	Directorate Level Risk		USC: BGH	Davies, Hazel	Jarman, Canwen	01-Apr-21	<p>There is a risk of that the Directorate and therefore the Health Board's financial position may be adversely affected. The BGH Directorate is forecast to be £1.6m over spent year-end against its delegated budget on Covid response expenditure. For non-covid, the BGH directorate year end forecast is £2.0m over spent.</p> <p>This is caused by significant pressures within the ED Department (some months average of 15 patients waiting for a bed, and cared for on trolleys in ED) with additional nursing costs, associated non pay medical and surgical consumables. The directorate has seen significant sickness level amongst its qualified nurses and junior doctors.</p> <p>This will lead to an impact/affect on the delivery of local savings schemes for 2021/22 due to the ongoing work in response to the pandemic. Also result in the Directorate failing to remain within their allocated budget for the 2021/22 financial year. This could lead to an impact/affect the Health Board's reputation with Welsh Government and other stakeholders.</p> <p>Risk location, Bronglais General Hospital.</p>	<p>Understanding the underlying deficit - COVID-19 and Non Covid assessment has been completed</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>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>	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	08-Oct-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		
1242	Directorate Level Risk		USC: GGH	Perry, Sarah	Billen, Janine	01-Apr-21	<p>There is a risk of that the Health Board's and therefore Directorate's financial position may be adversely affected. Funding arrangements for the Health Board's COVID-19 pandemic response remain uncertain. The GGH Directorate is £1.6m over spent against its delegated budget at the end of August 2021 (Covid and Non Covid) and at the time is Forecast to be £3.7m over spent at year-end (Covid and Non Covid).</p> <p>This is caused by significant pressures within A&amp;E, CDU and the level of nursing vacancies and sickness throughout GGH site needing to back fill with premium rate agency. Other pressures include unfunded NSL on wards and drugs and non pay costs.</p> <p>This will lead to an impact/affect on the delivery of local savings schemes for 2021/22 due to the ongoing work in response to the pandemic. Also result in the Directorate failing to remain within their allocated budget for the 2021/22 financial year. This could lead to an impact/affect the Health Board's reputation with Welsh Government and other stakeholders.</p> <p>Risk location, Glangwili General Hospital.</p>	<p>Understanding the underlying deficit. COVID-19 and Non Covid assessment has been completed, and reviewed regularly throughout the financial year.</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							Sustainable Resources Committee	3	2	6	Treat	08-Oct-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		
1243	Directorate Level Risk		USC: PPH	Denning, Brett	Billen, Janine	01-Apr-21	<p>There is a risk of that the Health Board's and therefore Directorate's financial position may be adversely affected. the funding arrangements for the Health Board's COVID-19 pandemic response remain uncertain. The PPH Directorate is £1.8m over spent against its delegated budget at the end of August 2021 (Covid and Non Covid) and at the time is Forecast to be £3.8m over spent at year-end (Covid and Non Covid). The risk remains around impact of increasing patient services and Winter Pressures.</p> <p>This is caused by significant pressures within the site covering vacancies and sickness in both nursing and medical staffing. Other cost pressures include infusion pumps and drugs particularly homecare drugs.</p> <p>This will lead to an impact/affect on the delivery of local savings schemes for 2021/22 due to the ongoing work in response to the pandemic. Also result in the Directorate failing to remain within their allocated budget for the 2021/22 financial year. This could lead to an impact/affect the Health Board's reputation with Welsh Government and other stakeholders</p> <p>Risk location, Prince Philip Hospital.</p>	<p>Understanding the underlying deficit. COVID-19 and Non Covid assessment has been completed, which are regularly reviewed through the financial year.</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							Sustainable Resources Committee	3	2	6	Treat	08-Oct-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
1244	Directorate Level Risk		Carmarthenshire	Dawson, Rhian	Billen, Janine	01-Apr-21	<p>There is a risk of that the Health Board's and therefore Directorate's financial position may be adversely affected. Funding arrangements for the Health Board's COVID-19 pandemic response remain uncertain. The Carmarthenshire County Directorate is £0.3m over spent against its delegated budget at the end of August 2021 (Covid and Non Covid) and at the time is Forecast to be £0.9m over spent at year-end (Covid and Non Covid).</p> <p>This is caused by community nursing cost pressures along with COVID costs associated with the need to develop community step up and down facilities.</p> <p>This will lead to an impact/affect on on the delivery of local savings schemes for 2021/22 due to the ongoing work in response to the pandemic. Also result in the Directorate failing to remain within their allocated budget for the 2021/22 financial year. This could lead to an impact/affect the Health Board's reputation with Welsh Government and other stakeholders.</p> <p>Risk location, .</p>	<p>Understanding the underlying deficit. COVID-19 and Non Covid assessment has been completed, and regularly reviewed.</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					Sustainable Resources Committee	3	2	6	Treat	08-Oct-21
968	Directorate Level Risk		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	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.	Jones, Keith	31/12/2020 31/03/2022	A reporting Dashboard for financial information has been achieved. The training programme was initially paused due to Covid response and will be picked up and refined with an estimate delivery date of 03/2022. While progress has been made with the dashboards and providing training to managers regarding the use of the dashboards, the overall risk assessment at 13th September 2021 remains unchanged pending the delivery of the 3 year financial training programme to mangers.	Sustainable Resources Committee	2	3	6	Treat	13-Sep-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
964	Directorate Level Risk		Carmarthenshire	Dawson, Rhian	Billen, Janine	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 20-21.</p> <p>Health Systems Evaluation Meetings with Director of Finance.</p>	Finance inc. claims	6	3	3	9	<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> <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>	<p>Jones, Keith</p> <p>Billen, Janine</p>	<p>Completed</p> <p>31/12/2020 31/03/2022</p> <p>Completed</p>	<p>Achieved.</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>While progress has been made with the dashboards and providing training to managers regarding the use of the dashboards, the overall risk assessment at 13th September 2021 remains unchanged pending the delivery of the 3 year financial training programme to managers.</p>	Sustainable Resources Committee	3	2	6	Treat	13-Sep-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
983	Directorate Level Risk		USC: BGH	Davies, Hazel	Jarman, Carwen	22-Jul-21	<p>There is a risk of 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"> <li>1. Identify and deliver robust and realistic recurrent savings plans,</li> <li>2. Manage the impact of the COVID-19 pandemic within available funding,</li> <li>3. Manage the impact on the underlying deficit of resulting non-delivery of the recurrent savings requirement, or,</li> <li>4. Identify and implement opportunities in such a way that the financial gains are realised and an improvement trajectory is achieved.</li> </ol> <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 our the full interactive Dashboard. No change to original action completion date.</p>	Sustainable Resources Committee	3	1	3	Treat	04-Oct-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>	Eve, David (inactive User)	Completed	<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