Singleton PET-CT

Final Internal Audit Report

2025/26

Swansea Bay University Health Board

Reasonable Assurance

Contents

Review Reference	SBU-SSU-2526-29
Fieldwork	February – May 2026
Executive Sign Off	30 June 2026
Audit Committee	July 2026
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Executive Summary

Purpose

To evaluate the progression and delivery of the Positron Emission Tomography (PET) / Computerised Tomography (CT) project's implementation Phase against the key business case objectives and to assess the adequacy of the systems and controls in place to support the successful delivery of the project.

Overview

PET-CT is an increasingly important diagnostic service, and the Singleton PET-CT project forms part of the wider All-Wales PET Programme established to deliver fixed centres of excellence across Wales. The project will provide a purpose-built static PET-CT facility in Swansea to replace an unsustainable mobile service and is currently in the construction phase. Welsh Government approved capital funding of £13.931 million for the period to March 2027, with the project recently forecasting an overall overspend of £232,655, driven primarily by increased Decay Store costs. Although some delays have arisen during delivery, the project remains on target to complete at the revised completion date of 3 November 2026. Recent delays identified at the Decay Store have yet to be assessed.

We have concluded reasonable assurance on this project, but the following key matters require management attention:

- Incomplete Project Risk Register impacting the management of risk; and the absence of onward escalation / reporting.
- Inconsistent and potentially contradictory reporting due to differing cut-off point.
- Assurance is required that all contractor/ advisor contracts are in date, properly authorised and reflective of the current contract programme – the Health Board should also refrain from using SLAs noting the reduced accountability/ protection provided.

Full details of matters arising are detailed within the Findings & Agreed Action Plan. The following opportunities for enhancement have been identified that do not impact the overall opinion and are highlighted for management information:

- The Project Manager reports may benefit from the use of RAG ratings for key performance criteria.
- Minor errors were identified at the management of project changes, which were brought to the attention of the Cost Advisor and subsequently addressed.

Scope & Assurance Summary

Objectives *The objectives and associated assurance ratings are not necessarily given equal weighting when formulating the overall audit opinion.*		Related Findings	Assurance
1	**Project performance:** Consideration of performance against key objectives (e.g. time, cost, benefits critical success factors etc.).	-	**Substantial**
2	**Governance:** Assurance that appropriate governance arrangements were defined, with effective operation, in key areas e.g. roles and responsibilities, governance structure (including workstreams), stakeholder engagements scheme of delegation and associated approvals, information management systems.	1, 2	**Reasonable**
3	**Financial Management:** Assurance that appropriate financial management arrangements have been applied including e.g. the programme budget monitoring and reporting, application of project bank accounts, determination of the target cost and validation of costs to date, risk management etc.	3	**Reasonable**

4	**Contract Management:** Assurance that appropriate arrangements were in place to manage the contract, including e.g. appropriate of planning approvals contractor and adviser appointments and equipment supplier engagement.	4, 5	**Reasonable**
5	**Change Control:** Appropriate change management processes were applied in line with defined arrangements. Equipment was delivered in line with initial design unless agreed otherwise using formal change control processes.	6	**Reasonable**

Management Actions

0
High Priority

6
Medium Priority

Themes

Risk Types

Financial Loss

Quality or Safety Issues

Legal & Regulatory Non-Compliance

At a Glance

The Positron Emission Tomography (PET) combined with Computerised Tomography (CT) has become a key diagnostic tool in the management of cancer, and increasingly utilised in a range of non-cancer conditions such as Alzheimer's, cardiology, radiotherapy planning and infection. Although PET-CT is a relatively expensive investigation, when used appropriately, it can significantly improve clinical diagnostic decision making. Demand for PET-CT services continues to increase as its clinical applications expand.

In 2022, the All-Wales PET Programme was established as a 10-year national transformation programme, accountable to NWJCC. The primary objective is to develop four fixed centres of excellence for PET scanning across Wales. The Programme has an established Programme Board that receives assurance from individual Project Boards. Each Project Board is accountable to its respective host organisation, which is responsible for the management and governance of the associated Welsh Government capital funding.

For this particular project, given their proximity within the Singleton site, it was decided that the works would be split and let as two separate contracts encompassing the main works and additional works to upgrade the decay store.

Cost

On 18/12/2024, the Welsh Government (WG) awarded Capital Funding of £13,931,000 for PET-CT service to the HB. The funding period was set from 1 April 2024 to 31 March 2027. The funding did not include any inflationary uplift. Given that the project was approved approximately two years ago, ongoing inflationary pressures are likely to contribute to cost pressures and potential overspends:

Table 1 **Overall Cost Summary April 2026** *(source: Cost Advisor report #05):*

Funding	Approved Budget £	Forecast Cost £	Variance to Budget £	 %
Works				
Works Cost	*5,485,123*	*5,485,123*	*0*	
Enabling works	*101,569*	*103,543*	*1,974*	
PMI's and CE's	0	*164,503*	*164,503*	
Total Budgeted Works	**5,586,692**	**5,753,169**	**166,477**	**2.98%**
Fees	1,178,684	1,099,351	*(79,333)*	
Non-Works Costs	290,048	264,092	*(25,956)*	
Equipment Costs	3,858,866	3,824,248	*(34,618)*	
Contingency	121,965	77,965	*(44,000)*	
VAT (incl. reclaim)	1,975,511	1,987,892	*12,381*	
Subtotal PET-CT	**13,011,766**	**13,006,717**	**(5,049)**	**(0.04%)**
Decay Store	766,028	997,360	231,332	
VAT (incl. reclaim)	153,206	159,578	6,372	
Subtotal Decay store	**919,234**	**1,156,938**	**237,704**	**25.86%**
Total PET-CT project	**13,931,000**	**14,163,655**	**232,655**	**1.67%**

The project first reported a forecast overspend in April 2026, primarily relating to increased construction costs associated with the Decay store. It was anticipated that any funding shortfall in relation to this will be met from through HB's discretionary capital funding.

Time

Planning permission for the new building was granted on 23 August 2023 and amended in 2025 through the submission of a Non-Material Amendment (NMA) application. Welsh Government subsequently approved funding for the Combined Outline and Full Business Case (OBC/FBC), dated 6 August 2024) in December 2024.

Issues identified during the initial tender exercise required further design development and market testing, delaying contract finalisation and moving the construction start date from 6 May 2025 to 15 September 2025. The main construction works commenced in September 2025. The associated supplier contract was signed shortly after on 24 October 2025.

The January 2026 Project Manager's report noted a one-week delay to the new build during groundworks, which had been formally acknowledged and accepted. This arose from the discovery of a Welsh Water sewage pipe beneath the site, requiring specific access arrangements and a three-metre clearance buffer. Further anticipated delays include an eight-day extension for roof truss installation, during which no other work could proceed, and four more days for fire stop protection. These requests were under review and have not yet been concluded at the time of the current audit. Discussions with the Internal Project Manager indicated that contractor contingency may help recover some lost time. The Decay store was also currently delayed by around six weeks.

Based on the most recent advice from the External Project Manager, the revised completion date was reported as 3 November 2026, which remains within the agreed funding period. Formal notification of the extension of time was currently under review. Management advised that the original programme included a three-week paid float – accordingly, the delay was not anticipated to impact the contractual completion date.

Table 2 Timeline

	Contract Programme	Latest programme
Main Works:		
Mobilisation	14/08/2025	14/08/2025
Start on Site	15/09/2025	15/09/2025
Commissioning	18/09/2026	03/09/2026
Contract Completion	05/10/2026	03/11/2026
Decay Store		
Start on Site	02/02/2026	02/02/2026
Completion	18/05/2026 (15 Weeks)	22/06/2026 (20 Weeks)

Findings & Agreed Action Plan

Objective 1: Project Performance	**Substantial**

Overview / Summary of Observations

At a project audit, levels of assurance are determined on whether the project achieves its original key delivery objectives and that governance, risk management and internal control are effectively designed and applied.

At the time of review, the project was forecasting an overspend of £232,655 (1.67%) against the approved budget of £13,931,000, mainly due to Decay store construction costs. Funding from discretionary capital may be required to address the recently identified Decay store forecast overspend – but remained under review at the time of reporting.

The January 2026 Project Manager report noted a one-week delay to the new build during groundwork, which had been formally acknowledged and accepted. Further proposed delays include an eight-day extension for roof truss installation and four more days for fire stop protection – both requests were under review and had not yet been concluded at the time of the current audit. The Decay store was also currently delayed by circa five weeks.

Planning permission for the construction of the new facility was submitted on 5 September 2022, prior to WG funding approval, and a radiological assessment was completed on 17 February 2025 to evaluate the building's intended operational use. As a result, an environmental permit was obtained from Natural Resources Wales (NRW) on 2 May 2025.

Building Services and Sustainability Consultants carried out regular site visits and issued monthly progress reports to the main contractor. Our review of reports from November 2025 to February 2026 identified no significant issues. However, these reports were not formally presented to the Project Board and were therefore not systematically tracked at that level, with no defined timescales for resolving identified issues through Project Board oversight.

The OBC/FBC confirmed that the new facility had an ambition of achieving 'net zero' building accreditation, however correspondence with NWSSP: Specialist Estates Services confirmed that full compliance was not required given the size of the footprint.

	Key Findings	Risk & Impact	Agreed Management Action
	N/A		

Objective 2: Governance	**Reasonable**

Overview / Summary of Observations

A national Programme Board (chaired and led by the NHS Wales Joint Commissioning Committee) oversees individual Project Boards for each project, which submitted highlight reports on various aspects including risks, issues, cost, time and quality. Each Project Board was also responsible for local reporting through its internal governance arrangements. The Programme Board met quarterly and reported to WG and NWJCC. Meeting minutes recorded that the HB's Project Director gave verbal updates on the local project in October 2025 and January 2026.

The Project Board had appropriate Terms of Reference (ToR). Meetings were held monthly and were supported by robust agendas, papers/ reports and meeting minutes. The Project Board was not convened in March 2026; however, this was consistent with the ToR, which specify that meetings were to be held monthly, with the option to move to a bi-monthly schedule.

The Project Team had been established, with all core project roles formally assigned. Since project launch, there had been no significant changes to the team structure. At present, no subgroups were in operation.

The Project Execution Plan (PEP) was last updated on 18 February 2026 and set out the delivery framework for the project. Roles and responsibilities were also clearly documented ensuring accountability across all key positions.

Although the project risk register was well structured, there were opportunities to improve the completeness and effectiveness of the register. Cost implications had not been estimated for any of the risks recorded at the risk register. As of February 2026, four red risks in the Project Risk Register had not been escalated beyond the Project Board and did not feed into the corporate risk management arrangements – please note, that this is not unique to this project, but reflective of wider risk management arrangements at projects. We also found that the OBC/FBC required risks above 15 to be reported to the All-Wales PET Programme Board via the Highlight report but found no evidence this had occurred in practice.

Key Findings		Risk & Impact	Agreed Management Action
1	**Meeting Minutes Accuracy** We reviewed three Project Board meeting minutes (between December 2025 and February 2026) and found that discussions and considerations leading to decisions were not formally documented.	Inadequate trail of key decision making.	**Agreed Action:** Develop and implement a Meeting Minutes Guidance Document to establish a consistent approach for recording meeting discussions, decisions, actions, and outcomes. Ensure the guidance document is communicated effectively and made readily accessible to all staff across the HB.
			Expected Evidence of Implementation: Meeting minutes guide or procedure document
		Medium Priority	**Officer:** Head of Corporate Governance
	Theme: Information, Data Quality & Data Accuracy	Control Operation	**Target Implementation Date:** 30/09/2026

2	**Risk Management** *Risk Management Policy:* The Health Board's Risk Management policy does not explicitly address the expected arrangements in respect of capital projects and expectations for recording risks in Datix. *Project Risk Register:* While the register was well structured, several risk descriptions within the register were poorly defined, and other elements of the register were not being adequately maintained. For example: • Review dates were often recorded as "ongoing" with no supporting evidence of follow up actions or clarity on the target risk level. • It was also unclear which risks had been formerly closed as no longer posing a threat, and which have been mitigated to an acceptable level. • Additionally, risk ownership was recorded at a high-level (e.g. HB or Contractor) rather than being assigned to named individuals, limiting delivery and accountability. • Individual line items were not costed, and risks did not reconcile with the top 5 risks at the WG dashboard – the most significant risk being scored as 6. Furthermore, we found that the OBC/FBC require risks reporting above score 15 to the All-Wales PET Programme Board via Highlight report. However, we found no evidence that this was applied in practice.	Inadequate organisational oversight. Delayed or ineffective decision-making by the HB. Increased exposure to major risks.	**Agreed Action:** 2.1 Risk Management Procedures in development provide greater clarity in scope and body (as required) expectations in respect of project risk management. 2.2 Executive-chaired Capital Management Group to meet and to include consideration of capital projects and delivery risk. **Expected Evidence of Implementation:** 2.1 Risk Management Procedures 2.2 Consideration of risk in meeting minutes / papers
		Medium Priority	**Officer:** 2.1 Assistant Head of Risk & Assurance 2.2 Assistant Director of Capital Planning (Finance)
	Theme: Risk Management	Control Operation	**Target Implementation Date:** 2.1 and 2.2 30/09/2026

Objective 3: Financial Management	**Reasonable**

Overview / Summary of Observations

Reporting:

The external Project Manager and the Cost Advisor both prepare monthly reports for consideration by the Project Board. Our review identified a few broader themes affecting the overall quality of financial reporting, particularly in relation to consistency, accuracy, completeness and timeliness. Variations in reporting approach and presentation reduce clarity and may limit the Project Board's ability to maintain a sufficiently current and reliable view of financial performance, emerging pressures and matters requiring attention.

Project Bank Account:

The Project Bank Account (PBA) is a WG requirement for all schemes greater than £2m. The PBA for this project was not established until March 2026; accordingly, no funds have been transferred to it, nor have any payments been made from it. Four subcontractors had elected to opt-out and no subcontractors confirmed their willingness to use the account. This information should be reflected within the WG dashboard reporting (section 18).

Cost Verification and Payments:

The audit sample tested the February 2026 valuation for accuracy and the adequacy of substantiation of costs – with no issues identified.

A sample of five project invoices from the main contractor totalling £2.3 million demonstrated appropriate related payment certification, authorisation and bank transfer details. The sample had an average payment period of 5.8 days, with payments ranging from 3 days to 13 days. All invoices were settled within payment terms specified by the suppliers.

Key Findings		Risk & Impact	Agreed Management Action
3	**Data reporting** The external Project Manager and the Cost Advisor both prepare monthly reports for consideration by the Project Board. Inconsistent cut-off points result in differing figures being reported for the same periods e.g. ○ January 2026 PM reported an underspend of £15,657, while the CA report included a forecast overspend of £178,943. ○ The December 2025 forecast reporting presented in the Project Manager's report contained a calculation error of £120K on the subtotal line. The Early Warning Notice Register (EWNR) was reported as an appendix to the Project Manager's report. The January 2026 Project Board received details on only three-line items, compared to 13 reported in the preceding month.	Management is inadvertently misinformed.	**Agreed Action:** 3.1 Co-ordinate report cut-off dates to reduce potential differences in reporting. 3.2 Implement a formal review process to verify the accuracy and completeness of reports before presentation to the Project Board **Expected Evidence of Implementation:** 3.1 Enhanced reports 3.2 Evidence of reports review
		Medium Priority	**Officer:** Project Manager **Target Implementation Date:** 3.1 & 3.2 30/09/2026
	Theme: Reporting	Control Operation	

Objective 4: Contract Management	**Reasonable**

Overview / Summary of Observations

The contract procurement strategy agreed for this scheme was NEC Option A procured through the Pagabo framework. Only one tender application was received, which included requests for clarification in certain areas, together with comments indicating limited acceptance of associated risks. Following the completion of the tender exercise, the supplier also proposed design efficiencies, some of which were accepted, resulting in a redesign of the building.

The main and decay contract included the signatures of the Director of Corporate Governance and the Chair as authorised persons to apply the Health Board seal – and the sealing of the main contract was reported within the subsequent Corporate Governance Report to Board. The following is noted:

- Standing Financial Instructions 11.15.2 "The internal approval of any recommendation to award a competition must follow the Board's Scheme of Delegation".
- Standing Orders 9.2.1 "The seal may only be fixed to a document if the Board has determined it shall be sealed, or if a transaction to which the document relates has been approved by the Board".

Whilst the combined OBC/FBC went to Board for approval, at that time, the works had yet to be tendered and a preferred contractor had not been selected. Subsequent approval to enter contract and apply the seal of the Health Board was not evidenced.

The following was noted in relation to the advisor contracts:

- The external Project Manager contract expired in April 2026 and was in the process of being extended.
- The Cost Advisor was also appointed under an SLA and it too required renegotiation to reflect delayed start/ completion and increased fees.
- Supervisor services were procured via the Welsh Procurement Alliance (WPA). No signed contract was provided for review; however, an internally approved Procurement Outcome Report, a WPA Form of Offer, and the supplier's fee proposal were made available.

Management advised that the contractor and advisors would be subject to the HB key performance indicators post completion of the project.

	Key Findings	Risk & Impact	Agreed Management Action
4	**Contract Authorisation** The main contract was executed under seal by the Director of Corporate Governance and the Chair. Whilst the Board approved the combined OBC/FBC, it did not include details of the preferred contractor and contract value – as the market was approached subsequent to WG approval of the combined OBC/ FBC. As such, subsequent approval to enter contract and affix the seal of the Health Board was not observed.	Inadequate trail of key decision making.	**Agreed Action:** Include a new section in the "Request for Sealing / Signing Document" pro-forma to ensure that all capital contracts submitted for signature reference the relevant approval in accordance with the HB's Scheme of Delegation. **Expected Evidence of Implementation:** Updated "Request for Sealing / Signing document" pro forma
		Medium Priority	**Officer:** Head of Corporate Governance **Target Implementation Date:** 30/09/2026
	Theme: Approvals	Control Operation	

5	**Contracts** The Cost Advisor and Project Manager were appointed under a Service Level Agreement (SLA), while the Supervisor was appointed through the Welsh Procurement Alliance (WPA). SLAs primarily focus on service performance metrics rather than providing the legal, governance, and risk management framework required for professional appointments. They do not adequately define scope, responsibilities, change control, or accountability, nor do they include robust provisions for liability, indemnity, or dispute resolution. This weakens legal enforceability, creates ambiguity in deliverables, and exposes the organisation to compliance, financial, and reputational risks. Aligning the professional services contract with that of the main contractor also ensures consistency of obligations, reduces interface risks, and provides clear accountability across the various contractual obligations. While the WPA agreement remains in place until October 2026, both SLA agreements were based on the original programme, with a completion date of April 2026. As this represented the end date of the Project Manager's commission, this SLA has effectively ended and requires extending. The Cost Advisor SLA ends in April 2027 (i.e. 12 months post the original completion) but does need to be renegotiated to reflect the adjusted start/ completion date of the main works. At the time of the audit, the following position was noted and would need to be reflected in updated contract documentation: **SLA (£)** / **Forecast Expenditure March 2026 (£)** Project Manager: 87,360 / 110,650 Cost Advisor: 56,928 / 103,453 Supervisor: 56,994* / 56,994	Risk that the interests of the Health Board are not adequately protected.	**Agreed Action:** Update and re-sign key contracts (e.g. SLAs) with the Cost Advisor and External Project Manager to align with the revised project timetable. **Expected Evidence of Implementation:** Approved and executed revised project contracts and SLAs.
	Theme: Contractual	**Medium Priority** Control Operation	**Officer:** Assistant Director of Capital Planning (Finance) **Target Implementation Date:** 31/07/2026

Objective 5: Change Control	**Reasonable**

Overview / Summary of Observations

The change control process was formally documented in the Project Execution Plan (PEP), specifically in Section 8 (Change Control). This section outlined the procedures for early warning notices and compensation events, including requirements for record-keeping, monitoring, and reporting, and clearly defined the associated roles and responsibilities.

Individual registers were maintained for Early Warning Notices (EWN), Requests for Quotations (RfQ), and Compensation Events (CEs) and were regularly reported to the Project Board. Cost report 05 (February 2026) recorded 14 CEs, 20 EWNs and 42 PMIs. The combined change control register included detailed narratives and key dates for each item. Where applicable, cost implications were also documented alongside status updates (e.g. submitted, agreed, or closed).

The combined PMIs, CEs and EWNs totalled £116,344 against HB contingency of £121,965. This represents a risk going forward but is considered at **Objective 1**. Note also that risks remain uncosted at the risk register and again the adequacy of the remaining contingency – see **Objective 2**.

Nine CEs, totalling £62k, were selected for audit sampling. All items were agreed to supporting documentation. A small number of issues were identified; however, these were considered as minor and did not have a significant impact on the project cost reports, as outlined below:

- The sum of individual line items did not reconcile to the stated total on the supporting quotations; however, the overall totals were included in the reported figures. The excluded items related to Pagabo fees.
- One quotation relating to waste disposal was dated after the associated works had been completed.
- Each CE included an additional 2.01% insurance charge within the quoted costs; which was unusual given that these costs are usually included within the overhead but were assessed as allowable by the Cost Advisor. The total insurance charges amounted to £1,145.41.

Key Findings		Risk & Impact	Agreed Management Action
6	**Contingency Management** At the time of the audit, the remaining contingency was £77,965 – reduced from £121,965 – with completion not anticipated until November 2026. The forecast overspend of £232,655 may be offset by the available contingency – but there remains a gap of circa £155k – this would also pose a problem to fund any essential changes required in the future. It is also noted that the risk register is uncosted, however if any of those risks materialise, there is a potential additional financial burden on the project.	Risk of funding shortfall and unplanned cost pressure	**Agreed Action:** Actioned since audit fieldwork. Savings of circa £280k have been identified under other budget headings. **Expected Evidence of Implementation:** N/A
		Medium Priority	**Officer:** N/A **Target Implementation Date:** N/A
	Theme: Finance Management & Control	Control Operation	

Appendix A

Assurance Opinion

 **Substantial**	Few matters require attention and are compliance or advisory in nature. **Low impact** on residual risk exposure.
 **Reasonable**	Some matters require management attention in control design or compliance. **Low to moderate impact** on residual risk exposure until resolved.
 **Limited**	More significant matters require management attention. **Moderate impact** on residual risk exposure until resolved.
 **Unsatisfactory**	Action is required to address the whole control framework in this area. **High impact** on residual risk exposure until resolved.
 **Advisory**	Given to reviews and support provided to management which form part of the internal audit plan, to which the assurance definitions are not appropriate. These reviews are still relevant to the evidence base upon which the overall opinion is formed.

Prioritisation of Findings

Priority	Explanation
High	Significant risk to achievement of a system objective OR evidence present of material loss, error, or misstatement. Poor system design OR widespread non-compliance.
Medium	Some risk to achievement of a system objective. Minor weakness in system design OR limited non-compliance.

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The report is based on the review work undertaken and is not necessarily a complete statement of all weaknesses that exist or potential improvements. Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, no complete guarantee or warranty can be given with regard to the advice and information contained.

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

Public Sector Internal Audit Standards

Audit work undertaken by NHS Wales Audit and Assurance Services conforms with the International Standards for the Professional Practice of Internal Auditing and associated Public Sector Internal Audit Standards as validated through the external quality assessment undertaken by the Chartered Institute of Public Finance & Accountancy in April 2023.

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