

Benefits Realisation – Digital Programmes

Final Internal Audit Report

2025/26

Swansea Bay University Health Board



Substantial Assurance

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Fieldwork
Executive Sign Off
Audit Committee
Executive Lead
Head of Internal Audit

SBUHB-2526-19
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Executive Summary

Purpose

To assess whether the Health Board is gaining the anticipated value from investment in digital solutions. Our review included consideration of the Welsh Nursing Care Record (WNCR) and Value Based Healthcare (VBHC) projects (with the audit focus on the Promptly system).

Overview

We have concluded Substantial assurance on this area. Both VBHC and the WNCR project were previously managed outside of Digital Services, but have now come under their remit. Both areas have implemented a benefits management approach, with clear identification of proposed benefits and a structure for monitoring and tracking the delivery of the benefits. The matter requiring management attention is:

- Ensuring that all digital programmes apply the Digital Benefits Management Framework and that business cases fully adopt the SMART principles.

The following opportunity for enhancement has been identified that does not impact the overall opinion and is highlighted for management information:

- Where VHBC products are handed to services, there should be periodic requests for reporting on the use and benefits from those services.

Scope & Assurance Summary

Objectives	<small>The objectives and associated assurance ratings are not necessarily given equal weighting when formulating the overall audit opinion.</small>	Related Findings	Assurance
1	Benefits Realisation Framework – a framework for benefits realisation is in place which defines how benefits should be owned, identified, structured, planned and realised.	-	Substantial
2	Benefits Focused Business Case – business cases show the value that project or programme will achieve by the proposition, by identifying specific benefits that will be achieved, with the current position being baselined.	1	Reasonable
3	Benefits Realisation Management – benefits are tracked, and the structure ensures that these are achieved, with actions taken if they do not accrue.	-	Substantial

Management Actions



High Priority



Medium Priority

Themes

- Information, Data Quality & Data Accuracy

Risk Types

Public Perception & Reputational Risk

Findings & Agreed Action Plan

Objective 1: Benefits Realisation Framework – a framework for benefits realisation is in place which defines how benefits should be owned, identified, structured, planned and realised.

Substantial

Swansea Bay University Health Board's (SBUHB) Digital Benefits Realisation team has developed a Benefits Management Framework to support digital projects and programmes in achieving measurable outcomes. The framework provides the structure, documentation, and tools required to identify, monitor, and realise benefits throughout the business change lifecycle. It also addresses the management of potential dis-benefits, which are actively reviewed and mitigated to inform future change activity. Benefits are identified early within business cases, supported by an established baseline, and tracked through to realisation.

Complementing this, the Value Based Healthcare (VBHC) programme, led by the VBHC Programme Lead, has developed a tailored benefits framework that aligns with the SBU digital framework. This alignment reflects a shared commitment to improving outcomes through structured benefits realisation. Project documentation, including briefs, initiation documents, and evaluation reports, apply a structured benefits approach that address objectives, scope, governance, deliverables, and evaluation methods. Within VBHC, individual projects have distinct benefit owners.

The VBHC Benefits Management Framework offers a suite of practical tools and resources to support benefits planning and delivery. It promotes the use of driver diagrams to help teams define project aims, identify high-level benefits, and determine the data needed to evidence those benefits. It also encourages the Triple A method (Adopt, Adapt, Abandon) to refine benefit metrics. Templates and guidance are hosted on SharePoint, which includes a Benefits Matrix and training materials designed to support services in developing and onboarding Digital Health Assessments (DHAs). Collectively, these resources standardise and streamline benefits realisation activities across services.

In contrast, the WNCR project, led by a Principal Project Manager, does not have a dedicated formal benefits framework. Instead, the Project Initiation Document (PID) for the Digitisation of Nursing Documents serves as the governance framework. While not a benefits framework in itself, the PID defines scope, objectives, governance, and risks, and incorporates a structured approach to benefits realisation. This includes anticipated outcomes, ownership, and post-implementation monitoring to ensure measurable improvements in clinical practice, operational efficiency, and patient care.

The WNCR documentation (including PIDs and evaluation reports) demonstrates structured benefits planning through use of the CABER methodology (Capture, Assess, Baseline, Enable, Realise), benefits registers, and quantified measures such as time savings. As such these approaches provide strong local assurance of benefits without the adoption of a formal framework.

While both the VBHC programme and the WNCR project demonstrate structured and robust approaches to benefits management, as both were previously managed outside of Digital Services, neither has formally applied the Benefits Management Framework developed by the Digital Benefits Realisation Team. This variation in approach introduces a risk around consistency and assurance across programmes, which may affect the comparability of outcomes and limit the ability to provide cohesive oversight across digital initiatives.

Objective 2: Benefits Focused Business Case – business cases show the value that project or programme will achieve by the proposition, by identifying specific benefits that will be achieved, with the current position being baseline.

Reasonable

Our testing has shown that the areas reviewed are embedding benefits-focused approaches into business cases and PIDs, although the consistency in application varies.

Projects such as the WNCR and VBHC are not positioned as IT upgrades, but as strategic enablers to improve patient safety, staff experience, operational efficiency, and sustainability. Business cases and PIDs articulate expected benefits such as reduced documentation time, fewer errors, improved compliance, and time released to care. These benefits are aligned with organisational and national strategic objectives.

The WNCR project provides the strongest evidence of benefits-focussed planning. It applies the CABER framework and maintains a benefits log with quantifiable measures expressed in clear, measurable terms, directly evidencing the value of the proposition.

The VBHC programme also employs a structured framework, using tools such as driver diagrams, SMART measures, and the “Triple A” methodology. Benefits include improved patient outcomes, enhanced staff efficiency, and better business intelligence. However, while frameworks encourage baselining and measurement, service-level implementation is variable, with some benefits defined qualitatively rather than quantitatively.

Both VBHC and WNCR emphasise the importance of establishing baselines as part of benefits planning. WNCR benefits tables consistently show baselines and targets, while VBHC integrates baseline identification into onboarding processes, supported by dashboards. Tracking mechanisms include Power BI dashboards, benefits registers, and post-implementation reviews, enabling ongoing monitoring and adjustment.

As noted above there is variation in approach, we also note some variation in the application of the benefits framework within VBHC. Not all business cases fully adopt SMART principles. Some project briefs, such as Lymphoedema, Stroke, and Cardiac, identify relevant benefits but lack quantified baselines or time bound targets, reducing their ability to demonstrate value with the same rigour. Accountability is sometimes broadly assigned to “service teams” rather than named benefit owners, creating potential gaps in delivery assurance. (See **Key Finding 1**)

Key Findings	Risk & Impact	Agreed Management Action
<p>1 Application of the Digital Benefits Realisation Framework</p> <p>While both the VBHC programme and the WNCR project demonstrate structured and robust approaches to benefits management, neither has formally applied the Benefits Management Framework developed by the Digital Benefits Realisation Team. This variation in approach introduces a risk around consistency and assurance across programmes, which may affect the comparability of outcomes and limit the ability</p>	<p>Inconsistent application of the Digital Benefits Realisation Framework reduces confidence in reported outcomes and limits strategic oversight across programmes. Without SMART-</p>	<p>Agreed Action:</p> <ul style="list-style-type: none"> • Formal Adoption of Framework: All new projects led by Digital Services will be required to formally adopt the Digital Benefits Realisation Framework. Its application will be proportionate to the scale and nature of service transformation proposed: <ul style="list-style-type: none"> ○ Projects involving significant service change will be expected to fully apply the framework, including the identification, measurement, and reporting of benefits in line with SMART principles and clear benefit ownership. ○ Projects with limited transformational impact—such as infrastructure replacements—the framework will be applied in an outcome-focused manner, emphasising measurable results rather than detailed benefits.

to provide cohesive oversight across digital initiatives.

We also note some variation in the application of the benefits framework within VBHC. Not all business cases fully adopt SMART principles. Some project briefs, such as Lymphoedema, Stroke, and Cardiac, identify relevant benefits but lack quantified baselines or time bound targets, reducing their ability to demonstrate value with the same rigour. Accountability is sometimes broadly assigned to “service teams” rather than named benefit owners, creating potential gaps in delivery assurance.

aligned measures and clearly assigned benefit owners, there is a risk that benefits may not be fully realised, tracked, or sustained—undermining the value of digital investments.

The rationale for the approach to adopting the benefits framework will be documented and agreed as part of the project governance process.

- **Framework Compliance Monitoring:** Introduce periodic reviews to assess adherence to the framework and identify areas for improvement across Digital Services led programmes. This will be done via reporting to the Digital Services Business Meeting.
- **Ongoing Communication and Reinforcement** Digital Services will remind Service Groups of the need to ensure that the requirements of the Digital Benefits Realisation Framework are considered as part of all applicable non-Digitally led projects. This will be done as part of our regular liaison meetings with Service Groups. This will help reinforce expectations and support consistent application of the framework across all applicable projects, including those not led by Digital Services.
- **Integration with Health Board-Wide Framework:** Digital Services has shared the Digital Benefits Realisation Framework more broadly to support its incorporation into the Health Board-wide benefits framework currently under development.

Expected Evidence of Implementation:

Formal Adoption of Framework:

- Programme documents referencing the Digital Benefits Realisation Framework.
- Business cases and briefs with SMART-defined benefits and baselines.
- Benefit registers with named owners.

Framework Compliance Monitoring:

- Records of compliance reviews and follow-up actions.
- Review reports submitted to the Digital Services Business Meeting.

Ongoing Communication and Reinforcement

- Copies of communications/reminders to service areas.

Integration with Health Board-Wide Framework

- Evidence of framework sharing (e.g. emails, meeting notes).

Medium Priority

Theme: Planning, Delivery & Deadline Management

Control Operation

Officer: Director of Digital

Target Implementation Date: 31/01/2026

Our testing found that benefits realisation management is actively considered within both the VBHC digital assessments platform and the WNCR projects.

The WNCR Phase 2 PID outlines a structured approach to benefits realisation, including a benefits roadmap, a benefits register, and clear assignment of responsibility for tracking benefits to service management boards and business change leads. Evidence of active benefits realisation management within WNCR is provided by the WNCR Pilot Evaluation Report, which includes detailed pre- and post-implementation data, covering time and quality metrics, user feedback, and operational service requests. It identifies areas where benefits have been realised, such as improved documentation completeness and legibility, and where further action is needed, including Wi-Fi performance, user training, and system usability. The report also includes recommendations and lessons learned, which are intended to inform future phases and ensure that benefits continue to be monitored and optimised.

VBHC also provides a structured benefits realisation management approach. For example, the Promptly platform tracked benefits through dashboards and performance indicators, as outlined in its PID. These dashboards and benefit measures are developed at project level and viewed and owned by the relevant service. However, while they provide a mechanism for visualising data and monitoring usage, the PID places less emphasis on structured post-implementation review or on corrective actions where benefits are not realised. Responsibility for interpreting and acting on the data rests largely with individual services.

The Promptly Implementation Workbooks also show benefits tracking across multiple layers. Project management work packages include tasks such as 'set benefits realisation baseline and objectives,' and milestones like 'Benefits Promptly Analyse' appear across service implementation plans. Power BI reporting is used to visualise completed forms and assess performance and against defined benefits metrics, further supporting structured tracking. Risk and issue logs also reflect benefits-related concerns, such as delays in data flow, missing patient data, and integration challenges, with corrective actions documented and monitored.

For high priority VBHC projects, such as Heart Failure, MSK Prehab, Cancer Prehab and Atrial Fibrillation, benefit measures are reported regularly to the bi-monthly VBHC Steering Group, chaired by the Director of Finance and Deputy Medical Director. Other services provide updates on a more ad-hoc basis.

Appendix A: Assurance Opinion & Prioritisation of Findings

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.

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

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