

Review of Cost Savings Arrangements - Swansea Bay University Health Board

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Detailed report

Introduction

- 1 NHS Wales is facing unprecedented financial challenges. The legacy of the COVID-19 pandemic on service demand, the rising costs associated with staffing, energy, medicines, maintaining an ageing estate; and tackling the increasingly complex health conditions associated with an ageing population all contribute to the worsening financial situation across the NHS.
- 2 Despite the Welsh Government making an additional £425 million available to the NHS in October 2023, the 2023-24 year-end audited position for NHS Wales was a collective deficit of £183 million. Whilst some NHS bodies were able to achieve year-end financial balance, the position for others - particularly some Health Boards - was challenging with several not being able to deliver the control total deficit expected by Welsh Government.
- 3 The position for 2024-25 is equally, if not more challenging. Health bodies will need to ensure that they have robust approaches in place to identify and deliver in year cost improvement opportunities and to also take a longer-term approach to achieving financial sustainability that moves away from short-term approaches to ones where savings are achieved by transforming service models and ways of working.

Objectives and scope our work

- 4 Given the challenges outlined above, the objective of our review has been to examine whether the Health Board has an effective approach to identifying, delivering, and monitoring sustainable cost savings opportunities. The detailed audit criteria are set out in **Appendix 1**
- 5 The work has been undertaken to discharge the Auditor General's statutory duty under Section 61 of the Public Audit (Wales) Act 2004 to be satisfied that the Health Board has proper arrangements in place to secure economy, efficiency, and effectiveness in its use of resources.
- 6 We undertook our work between December 2023 and March 2024. The methods we used to deliver our work are summarised in **Appendix 2**. Our work comments on the approach within the Health Board to identifying, delivering, and overseeing cost saving opportunities. It considers the impact these arrangements had on the 2023-24 year-end position and highlights where arrangements may need to be strengthened for 2024-25 and beyond.

Key findings

- 7 Overall, we found that **whilst the Health Board met its control deficit target for 2023-24, it has a generally poor track record of achieving its savings targets and delivering recurrent savings. Given the Health Board's extremely challenging financial position, it urgently needs to demonstrate that it can manage the factors that are driving its costs and accelerate work to embed a more sustainable approach to the financial savings it needs to deliver.**
- 8 The findings that support our overall conclusion are summarised below under the following headings:
- Identifying cost savings opportunities.
 - Delivering cost savings plans.
 - Monitoring and oversight of savings plans.

Identifying cost savings opportunities

- 9 We considered whether the Health Board:
- has a clear understanding of the factors that are driving its costs;
 - routinely uses a range of data and intelligence to help identify cost savings opportunities; and
 - has an effective approach to selecting cost savings opportunities.
- 10 We found that **the Health Board understands its cost drivers and achieved its control total deficit for 2023-24, albeit with a heavy reliance on non-recurrent accountancy gains. Whilst it has identified a new approach to identifying cost savings, opportunities remain to strengthen these arrangements further to generate viable schemes that deliver sustainable savings in the short and longer term.**

Understanding the drivers of cost

- 11 The Health Board has a good understanding of the factors driving its costs, which are reported to the Board and Performance and Finance Committee (P&FC) via monthly finance reports. The primary drivers of cost include variable pay, medicines in primary and secondary care, clinical supplies and consumables, and the variable performance of Long-term Agreements¹ (LTAs). Despite having a broad understanding of its cost drivers and achieving its 2023-24 control total deficit of £17.1 million (in large part through several Month 12 non-recurrent accountancy gains), these cost drivers continue to be key contributors to the

¹ Long Term Agreements are contractual agreements between the Health Board and other NHS bodies to both deliver and receive specific clinical services.

Health Board's significant opening underlying deficit for 2024-25 which it has reported as £54.8 million.

- 12 The Health Board commissioned Grant Thornton UK LLP to ensure that its cost base was accurate following its recent Acute Medical Service Redesign (ASMR)². However, despite this work, some Service Groups have low levels of confidence in the accuracy of their base budgets. Whilst work is already underway with specific Service Group management teams to improve the accuracy of their base budgets, the Health Board will need to complete this work as a matter of urgency to ensure all budget holders have confidence in their budgets. Failure to do so may lead to a lack of ownership of financial plans and savings targets by budget holders.
(Recommendation 1)

Using data and intelligence to identify cost savings opportunities

- 13 The Health Board's Savings Programme Management Office uses data and intelligence from some sources, such as CHKS³ and VAULT⁴, to identify trends, outliers, and cost variances to help highlight potential areas for cost savings. We saw some examples of actions from this work being used to deliver cost improvement and savings. For example, in procurement through product standardisation and rationalisation, aspects of variable pay management, and changes in critical care bed alignment. However, the extent to which this data and intelligence is routinely made available to, and used by Service Groups is variable. Furthermore, it is not clear whether Service Groups have the necessary capacity and capability to make effective use of such data and intelligence to inform their savings planning. Our review also identified opportunities for the Health Board to maximise the use of other sources of intelligence and data to identify savings, including GiRFT⁵ reviews and the Grant Thornton UK LLP work on the Health Board's post-ASMR cost base, which identified £3 million of potential savings.
- 14 The Health Board's Annual Plan 2024-25 includes a commitment to deliver savings opportunities and improvement through a refreshed approach based on the five

² Following the redesign of acute services at Singleton, Morriston, and Neath Port Talbot Hospitals, Grant Thornton UK LLP were appointed to deliver an external, independent review to support the Health Board in establishing the future cost base and potential areas of efficiency and cost reduction at these sites.

³ Caspe Knowledge HealthCare Systems (CHKS) is a provider of healthcare intelligence, benchmarking, and quality improvement services.

⁴ Value, Allocation, Utilisation and Learning Toolkit (VAULT) is managed by the NHS Executive to support and improve resource utilisation across the Welsh NHS.

⁵ Getting it right first time (GiRFT) are programmes designed to improve the treatment and care of patients through in-depth review of services, benchmarking, and presenting a data-driven evidence base to support change.

national Value and Sustainability Board⁶ (VSB) workstreams. The Health Board's new Financial Oversight and Improvement Group (FOIG) will aim to identify and deliver savings using the VAULT and VSB data as two of the four facets⁷ that underpin this new savings identification approach. Whilst using the national VSB workstreams to provide a focus on savings and efficiencies is positive, our review highlighted that the extent to which these types of opportunities are currently being used across the Health Board is variable and lacks impact. The identification and final delivery of these type of savings opportunities will therefore need a greater focus in 2024-25. (**Recommendation 2**)

Selecting cost savings opportunities

- 15 The Health Board's current approach to selecting cost savings opportunities requires improvement. Its Cost Improvement Plans (CIP) master tracker includes savings opportunities from all parts of the Health Board, and categorises schemes as being recurrent, non-recurrent, cash releasing, cost avoidance, or focused on delivering efficiencies. Whilst the savings schemes cover a range of pay and non-pay opportunities, they are predominantly focused on delivering savings in the short-term, rather than achieving recurrent savings through more complex transformational service change. However, it should be noted that the Health Board had not identified sufficient schemes to meet its original 2023-24 savings target of £32.7million. At Month 11 2023-24, it had only identified £23 million worth of schemes, representing 71% of the total savings target⁸. Whilst the new focus on the VSB workstreams for 2024-25 has the potential to deliver more sustainable cost savings, the Health Board needs to accelerate this work at pace to ensure it meets its challenging financial targets for 2024-25 and places its finances on a more sustainable footing. (**Recommendation 3**)
- 16 Whilst the Health Board has a clearly documented CIP gateway process, it does not follow it consistently. Examples of this include the requirement within the process to understand the impacts of a savings scheme, initially captured within an outline Project Initiation Document on a Page (PIDOP), and canvassing and using the views of service users and other stakeholders in the generation of savings ideas. Our work highlighted several issues around these aspects of the process, including:

⁶ The national Value and Sustainability Board (VSB) was set up by Welsh Government and is chaired by NHS Executive to focus on specific themes to deliver possible pan Wales efficiencies. The workstreams include Continuing Health Care, Medicines Management, Workforce, Non-Pay, and Clinical Variation.

⁷ The Four Facets of Savings represent four key areas of focus for the Health Board to identify and deliver savings and include: 1. Run Rate Reductions. 2. Repository of opportunities from VAULT. 3. Disinvestment Options. 4. Value and Sustainability Board.

⁸ Month 11 data is presented as the Health Board does not produce a detailed Month 12 report

- a lack of appetite to formally document and complete PIDOPs / Quality Impact Assessments (QIAs) for all CIPs;
- clear gaps in the knowledge of senior personnel of the PIDOPs / QIAs requirements for CIP schemes;
- low levels of confidence of senior officers and Independent Members in the current robustness of how savings schemes impacts are assessed; and
- limited evidence of Corporate Directorates and Service Groups canvassing and using the views of service users in identifying savings and assessing their impacts.

The Health Board should address these shortcomings to strengthen the robustness of its CIP process. Indeed, having a clearer focus on impacts will become increasingly important for the Health Board to ensure it fully considers unintended consequences and knock on impacts when developing and implementing more complex saving opportunities through service change and transformation.

(Recommendation 4)

Delivery of cost savings opportunities

- 17 We considered whether the Health Board has:
- a good track record of delivering savings plans and cost improvements;
 - clear plans in place to deliver cost savings opportunities it identifies; and
 - the necessary skills and capacity to deliver its agreed cost savings opportunities.
- 18 We found that **the Health Board has a generally poor track record of achieving its overall savings targets and delivering recurrent savings in particular. This, coupled with skills and capacity gaps across the organisation and a lack of clarity around roles and responsibilities for delivering savings, will make achieving its 2024-25 savings targets more challenging.**

Track record of delivery savings plans and cost improvements

- 19 The Health Board's track record of delivering savings is poor. It failed to meet its overall savings target in five of the last six years (see **Exhibit 1**). Whilst the Health Board delivered 67% of its stated savings target for 2023-24, over 75% of these were non-recurrent. Indeed, in the last five years, the percentage of recurrent savings achieved by the Health Board has ranged from between 22% and 56% of its overall savings targets, significantly deteriorating in 2023-24 when compared with the prior two years. This consistently poor overall track record on delivering its overall savings and recurrent savings is a key contributor to the Health Board's significant underlying deficit.
- 20 The 2023-24 savings performance of the Health Board's Service Groups with the largest savings targets is also poor, with their performance significantly worse than other Service Groups and Corporate Directorates and significantly below the

Health Board's overall savings performance. For example, at Month 11 2023-24⁹ the Morriston Service Group had only identified 41% of its total savings target, with only 12.9% of these being recurrent. The poor track record of savings performance by Service Groups, which account for the majority of the Health Board's budget, represents a significant challenge for the Health Board that needs to be urgently addressed to prevent its financial position from deteriorating further. We discuss this further in **paragraph 34**.

Exhibit 1 – Health Board's savings track-record between 2018 and 2024

Year	Overall Savings Target (£M)	Actual overall savings delivered (£M)	Recurrent savings as a % of overall savings target	Delivered non-recurrent savings (£M)	Delivered recurrent savings (£M)
2018-19	21	12.5	45%	3	9.5
2019-20	22	16	56%	3.7	12.3
2020-21	23	6.7	22%	1.7	5
2021-22	27.7	27.6	56%	12.1	15.5
2022-23	33	29.5	43%	15.2	14.3
2023-24	32.7	22	24%	14	8

Source: Welsh Government Monthly Monitoring Returns and Health Board Finance Reports.

21 The Health Board's position on the delivery savings in 2023-24 would have been significantly worse than reported if it had reflected the additional 10% savings requirement of £8.7 million in its overall savings target and subsequent savings

⁹ Month 11 data is presented as the Health Board does not produce a detailed Month 12 report.

plans. The Welsh Government savings requirement of an additional 10% was set to deliver the Health Board's 2023-24 control total deficit of £17.1million. Whilst the Health Board has reported the need to deliver the additional 10% requirement in overall terms, it did not amend its original savings target of £32.7 million to reflect this additional element and, therefore, this was not part of its routine reporting on savings to the Board and Performance and Finance Committee. Incorporating the additional savings target would have provided a more accurate picture of the overall savings required for 2023-24, resulting in a savings target of £41.4 million and a reduction in the percentage of recurrent savings delivered, from 24% to 19%. **(Recommendation 5.1)**

Approach to delivery of savings plans

- 22 The Health Board has tried to simplify its approach to allocating savings targets for 2024-25. In 2023-24, the Health Board set out in its Accountability Letters an overall savings target of 3.5% for all accountable directors. The letter also asked Service Groups and Corporate Directorates to deliver 2.5% of the 3.5% locally and 1% by working proactively together to achieve system wide savings. However, given the shortfall in delivering recurrent savings in 2023-24, it has proposed a new approach for 2024-25. Whilst the Health Board has set an overall savings target of 2.5%, the new approach sees savings targets top sliced centrally and integrated within the Annual Recovery Plans / Financial Strategies of Service Groups and Corporate Directorates. The Health Board has developed this revised approach to help minimise any confusion between delivering core budgets, run rates, and savings. However, the Health Board will need to closely monitor the effectiveness of this change to ensure that it is delivering its intended aims both within and across Service Groups and Corporate Directorates. **(Recommendation 6)**
- 23 The Health Board develops and approves its overall cost savings plans primarily through its Integrated Medium-Term Plan and annual planning processes. These opportunities are captured in the CIP, which serve as the foundation for its savings planning. However, the Health Board also developed a detailed overarching plan for delivering its 2023-24 £17.1 million control total deficit, also known as its 'Landing Plan'. Whilst this plan did not specifically identify savings, having an overarching delivery plan enabled the Health Board to have a clear picture of how it was going to deliver its overall control total and the opportunity to routinely monitor where there were variances to the plan.
- 24 The Health Board is taking steps to address some key challenges within its 2024-25 savings planning. These include the development of new Accountability Letters requiring all Service Groups and Corporate Directorates to develop a detailed Annual Recovery Plan / Financial Strategy, which will incorporate savings, and provide greater opportunity to better hold accountable directors for financial performance. It has also recognised that it will need to improve the timeliness of financial planning and savings identification for its 2025-26 planning cycle.

25 The Health Board's Annual Plan for 2024-25 will not deliver the Welsh Government set control total deficit of £17.1 million. The current plan estimates a £50.1 million deficit, which is predicated on achieving a savings target of £26.1 million and £8.4 million of additional technical thematic savings in quarter one. However, the plan also includes some additional stretch targets of £25.7 million which, if achieved, would reduce the deficit to £24.5 million. To deliver its 2024-25 control total deficit, the Health Board would need to deliver savings of £67.5 million, which is significantly more than it achieved in 2023-24. Whilst the plan has an indicative deficit of £50.1 million, it also includes two additional risk-based deficit scenarios, the first would achieve an optimistic £39.5 million deficit and the second a more pessimistic estimate of £107 million deficit. At the time of writing this report, Welsh Government was still indicating that the Health Board's 2024-25 Annual Plan was unsupportable.

Skills and capacity to deliver savings opportunities

- 26 Positively, the Health Board has established a specific Savings Programme Management Office (SPMO) to manage its approach to delivering savings. However, our review has identified confusion around the role of the SPMO, which has resulted in concerns over its effectiveness in supporting Service Groups and Corporate Directorates to identify and deliver their financial savings targets. Whilst we did not undertake a detailed assessment of the SPMO, a recent Internal Audit review¹⁰ made several recommendations around its governance, approach to documentation, and the need to clearly define roles and responsibilities. The Health Board was still implementing these recommendations at the time of our review.
- 27 The Health Board has some good examples of where it is using its financial capabilities to support the delivery of its saving programme. We heard of positive feedback about the role of the Finance Business Partners (FBP)¹¹ in supporting Service Groups and Corporate Directors to analyse and report on their financial position, including savings. Notwithstanding this, there was also a recognition that there was still further work to do to continue to build financial capabilities amongst budget holders as having the right skills and capabilities to support the delivery of any savings / financial efficiencies programme is a fundamental building block to a successful programme. Therefore, it will be important that the Health Board quickly identifies and fills any gaps in its financial capability or capacity for its savings programme. **(Recommendation 7)**
- 28 The engagement of clinicians in cost savings identification and delivery is variable. Whilst the current triumvirate management structures within Service Groups

¹⁰ The Internal Audit review, completed in October 2023, focused on the Health Board's savings programme and provided a 'reasonable' assurance rating.

¹¹ The role of the Finance Business Partner is to support financial planning and analysis for Service Groups and Corporate Directorates.

provide a framework for senior clinical engagement and dialogue around savings, the extent to which clinicians outside of this management structure are sufficiently engaged and supportive of savings initiatives is variable. Having broad clinical engagement both in the identification and delivery of savings and financial efficiencies is a critical element of any savings programme. This will become increasingly more important given the scale of the savings required to improve the Health Board's financial position for 2024-25 and beyond. (**Recommendation 8**)

Monitoring and oversight of cost savings delivery

- 29 We considered whether the Health Board:
- has an effective approach to reporting and monitoring the delivery of its cost savings plans;
 - identifies risks to the delivery of savings plans and actions to mitigate those risks; and
 - applies learning where cost savings plans have not been achieved.
- 30 We found that **the Health Board's approach to scrutinising, monitoring, tracking, and reporting on cost savings is not resulting in improved financial performance across the organisation. As a result, it needs to better hold Service Groups and Corporate Directorates to account for poor delivery of savings and strengthen its approach to identifying best practice and learning lessons from savings schemes which have failed to deliver.**

Monitoring and reporting the delivery of savings plans

- 31 The Board, Management Board, and Performance and Finance Committee (P&FC) all receive regular reports on the Health Board's overall financial position. These reports include a breakdown of the track record on savings delivery and include a comparison of progress across Service Groups and Corporate Directorates. Notwithstanding this, in our 2023 Structured Assessment [report](#) we recommended that the P&FC would benefit from receiving a more detailed savings report to aid scrutiny. Whilst the Health Board presented a slightly more detailed report for both Months 11 and 12 2023-24 and Month 1 2024-25 to P&FC, they did not include more detailed savings data and information. Routinely including an additional level of detail in savings reports, as we recommended in our 2023 Structured Assessment report, will support the ability of the P&FC and Board to effectively challenge and scrutinise the savings performance of Service Groups and Corporate Directorates.
- 32 The SPMO produces a pan Health Board CIP summary report and a more detailed CIP reports for Service Groups and Corporate Directorates based on the data in its central saving tracker. These reports provide a clear picture of in-year savings performance and progress on individual schemes. However, some Service Groups choose not to use these reports as the basis for their savings planning due to concerns over their robustness. Whilst improvements are planned for the 2024-25

savings reports, it will be important that the SPMO works collaboratively with Service Groups and Corporate Directorates on any revisions to the savings tracker and savings reports to ensure they meet their requirements. Having reports that meet user needs will increase the likelihood of report recipients using these consistently across the Health Board. **(Recommendation 5.2)**

- 33 The Health Board's extremely challenging financial position is clearly a concern to Independent Members who recognise that despite its routine financial reporting and financial scrutiny, the Health Board's track record of delivering savings has been poor. However, the Health Board is taking steps as part of its four pillars of financial governance¹² to address this issue. Firstly, for 2024-25 the P&FC will enhance its focus on financial underperformance and more routinely hold these areas to account. Secondly, the Health Board will establish a new Financial Improvement and Oversight Group (FIOG). These steps, once fully implemented, should strengthen scrutiny and assurance arrangements on the development and delivery of financial savings opportunities.
- 34 The Health Board's internal escalation process for underperforming Service Groups and Corporate Directorates is not sufficiently effective. The internal escalation process is crystalised in its recovery / escalation meetings with Service Groups that focus on developing plans to support specific areas of financial improvement and efficiency. The escalation / recovery meetings have proven to be more successful for some areas than others, such as the Mental Health and Learning Disabilities Service Group and the Primary, Community, and Therapy Services Service Group. However, for the other larger Service Groups (the Neath Port Talbot / Singleton Service Group, and the Murrison Service Group), the additional focus on financial recovery through escalation has not been effective. As a result, these Service Groups continue to face the biggest financial challenges. We understand that the Health Board is reviewing the escalation process for 2024-25 and will look to improve the cascading of escalation priorities to middle managers as well as providing more clarity around how Health Board areas step up and step down the escalation levels. **(Recommendation 9)**

Identification of risks to savings plans delivery

- 35 Two key financial risks for capital and revenue are clearly identified in the Health Board's Corporate Risk Register and are regularly reviewed by the Board, Performance & Finance Committee, Management Board, and Audit Committee. The Health Board's Board Assurance Framework also outlines the role that the SPMO plays in supporting the Health Board's approach to savings delivery. However, whilst the scrutiny, controls, and assurances over these financial risks

¹² The Four Pillar of Financial Governance is an internal Health Board framework for financial governance and includes: 1. Accountability letters. 2. Service Group Financial Strategies. 3. Internal Oversight Monitoring and Escalation. 4. Health Board and Welsh Government Reporting Developments.

appear to be reasonable, the Health Board's continued financial challenges would suggest that they are not having the desired impact. Therefore, it will be important for the Board and its committees to continue to scrutinise the effectiveness of these controls to ensure that they are fit for purpose.

- 36 The Health Board's savings governance guidance outlines the risk assessment of savings schemes, which follows the Red, Amber, Green (RAG) savings classifications set out by Welsh Government. The Savings Tracker reflects this RAG classification and forms the basis for the Health Board's CIP reporting. However, whilst most of the Health Board's savings schemes for 2023-24 were green and amber, many were non recurrent in nature, and there were no significant increases in identified savings from Month 5 onwards. The inherent risk around having sufficient viable schemes to meet its savings targets will increase significantly for its 2024-25 stretch savings target of £60 million, which is almost three times what it delivered in 2023-24. Whilst individual Service Groups have started to identify and plan for their 2024-25 savings, this work is not well progressed. As of Month 3 2024-25, the Health Board has identified £17.1 million savings with only 45% of these schemes being rated green, with a high chance of delivery. Also, of these schemes, only £15.8 million are recurrent leaving a shortfall in the identified recurrent savings of £10.3 million. Carrying this level of identification and delivery risk within the 2024-25 savings schemes represents a significant challenge to the delivery of the Health Board's 2024-25 Annual Plan. **(Recommendation 10)**

Applying learning

- 37 The Health Board is still implementing the learning from its recent Internal Audit review of its SPMO, which gave an overall reasonable assurance rating and identified eleven areas for improvement¹³. However, at the time of our review some of these recommendations had passed their original implementation date. Also, in January 2024, Grant Thornton UK LLP reported on its work around the AMSR cost basis and made eight more general observations around the Health Board's savings approach and governance. Implementing the recommendations and learning from both reviews should strengthen the Health Board's arrangements for its savings.
- 38 Learning on savings between Service Groups is not routinely shared and embedded. Our review highlighted that whilst there was some evidence of the start of informal working across Service Groups to develop ideas for delivering savings, this approach was not consistent and had not been formalised across the Health

¹³ Whilst many of the areas for action identified in the Internal Audit report on the Savings PMO are also pertinent to this review on cost savings arrangements, we have not repeated these recommendations within our report. However, we recognise that implementing the recommendations will be key to ensuring the Health Board continue to improve its savings arrangements.

Board. In addition, there is scope for the Health Board to introduce processes to capture and share learning from savings schemes that have failed to deliver to avoid the same mistakes being repeated. **(Recommendation 11)**

Recommendations

39 **Exhibit 2** details the recommendations arising from this audit. The Health Board's management response to our recommendations is summarised in **Appendix 3**.

Recommendations

- R1 The Health Board should continue to work with its Corporate Directorates and Service Groups to ensure that their base budgets are accurate. This will ensure that there is an agreed understanding of the financial position and provide a clearer baseline from which to deliver any financial efficiencies. **(Paragraph 12)**
- R2 The Health Board needs to ensure that its savings plans for 2024-25 and beyond are based on a broader and more systematic analysis and implementation of the opportunities that exist, which includes drawing on data and intelligence from the VAULT, Value & Sustainability Board workstreams, GIRFT reviews, and the Grant Thornton work on the ASMR. As part of this work, the Health Board needs to ensure it has sufficient capacity and capability (corporately and within Corporate Directorates and Service Groups) to analyse and use the data and intelligence effectively to identify, develop, and deliver viable savings opportunities for 2024-25 and beyond. **(Paragraph 14)**
- R3 The Health Board needs to work quickly and across its Service Groups and Corporate Directorates to both develop and implement a more structured approach to developing transformative, cross service efficiencies and savings to ensure its savings are put on a more sustainable footing. **(Paragraph 15)**
- R4 The Health Board should put appropriate arrangements in place to assure itself that all relevant staff are applying its CIP gateway process in a consistent manner, particularly in relation to (a) the way the views of service users and stakeholders are sought to generate savings ideas, and (b) the process for identifying and assessing the potential impacts of savings schemes on quality and patient safety. **(Paragraph 16)**

R5.1 The Health Board should make improvements to how it reports on cost savings by ensuring that future savings reports to Board and committees articulate all the savings the organisation needs to deliver each year to meet its Welsh Government control total deficit. **(Paragraph 21)**

R5.2 The Health Board should continue to work with Service Groups and Corporate Directorates to ensure any future iteration of the savings tracker and report meets their needs and provides a 'single source of the truth' for savings and financial efficiencies that is consistently used across the organisation. **(Paragraph 32)**

R6 The Health Board should routinely monitor the effectiveness of its new approach to savings allocation to ensure that Service Groups and Corporate Directorates are implementing it as planned. **(Paragraph 22)**

R7 The Health Board should quickly identify and fill any financial capability or capacity gaps that exist across the organisation to ensure that relevant staff, such as budget holders, are equipped with the necessary information and skills to identify and deliver viable savings opportunities. **(Paragraph 27)**

R8 The Health Board should continue to assess and improve the extent to which clinicians are sufficiently engaged and supportive of efficiency and savings schemes. **(Paragraph 28)**

R9 The Health Board should ensure that its review of the internal escalation process identifies shortcomings in the current process and leads to a process which is more action focused that clearly identifies the steps needed to address any savings underperformance. **(Paragraph 34)**

R10 The Health Board should ensure that its savings planning for 2025-26 commences earlier and a greater emphasis on managing the inherent risk within its identified savings by focusing on moving its red and amber schemes to green schemes and identifying a greater level of recurrent saving opportunities. **(Paragraph 36)**

R11 The Health Board should strengthen its arrangements for sharing best practice and learning on savings schemes with Service Groups and Corporate Directorates. **(Paragraph 38)**

Appendix 1

Audit criteria

Exhibit 3 below sets out the detailed audit criteria for this review.

Identifying cost savings opportunities

Area	Audit Criteria
Understanding the drivers of cost	<ul style="list-style-type: none">• The organisation's opening balance sheet is true and fair.• The organisation has effective arrangements in place for identifying and analysing the full range of pay and non-pay factors driving its costs in the short, medium, and long-term.• The organisation has a good understanding of the scale of cost savings required to achieve financial sustainability in the short, medium, and long-term and has set realistic and achievable targets accordingly.• The Board is appropriately involved in overseeing, scrutinising, and challenging the organisation's financial analysis and cost savings targets.

Using data and intelligence to identify cost savings opportunities

- The organisation routinely accesses and uses benchmarking information from a range of sources (e.g. NHS Benchmarking, CHKS, Medicines Management KPIs)
- The organisation routinely accesses and uses efficiencies data and information from a range of sources (e.g. NHS Wales Efficiency Framework / VAULT, GIRFT reviews, local Value-based Healthcare reviews / opportunities)
- The organisation has clear processes in place to canvas, capture, and assess ideas and suggestions on cost savings opportunities from staff, service-users, and other stakeholders on a regular basis.
- The organisation has clear processes in place for responding to centrally identified cost savings opportunities from the NHS Wales Value and Sustainability Board.

Selecting cost savings opportunities

- The organisation has a clear and iterative process in place to appraise all potential cost savings opportunities for achievability and for impact on delivering the organisation's strategic aims, well-being objectives, population health, the quality and safety of services, and ability to meet performance targets / service specifications in the short, medium, and long-term.
- The organisation has a clear and iterative process in place for scrutinising, agreeing, and approving cost savings opportunities, which also involves the Board and its relevant committee(s).
- The organisation's agreed cost savings opportunities:

- are realistic, achievable, and focus on maximising value to the health of the population being served;
 - cover the breadth of the organisation's clinical, administrative, and technical functions;
 - balance one-off non recurrent savings with more sustainable saving opportunities;
 - incorporate productivity savings, but recognise these will not lead to a reduction in monetary terms; and
 - focus on medium- to longer-term transformation, as well as short-term and incremental opportunities.
- have been scaled and targeted appropriately across all parts of the organisation (rather than a standard percentage applied across all parts.)

Delivery of cost savings opportunities

Area	Audit Criteria
Approach to delivery of savings plans	<ul style="list-style-type: none"> • The organisation has plans in place for delivering cost savings opportunities which clearly set out: <ul style="list-style-type: none"> - the financial savings that will be delivered and how they will be measured; - the anticipated impact on strategy, quality, and / or performance;

- the key risks, controls, and mitigating actions;
 - any interdependency with other cost savings plans;
 - any dependency on other organisational work streams and strategies;
 - key delivery milestones; and
 - which senior officer is responsible and accountable for delivery.
- The organisation has effective arrangements in place for managing cross-cutting cost savings plans.
 - The organisation has appropriate arrangements in place to communicate its cost savings plans to staff, service-users, and other stakeholders.

Skills and capacity to deliver savings opportunities

- Roles and responsibilities in relation to delivering cost savings plans at all levels of the organisation are clearly documented and understood.
- The organisation has assessed the skills / capability and capacity required to deliver its cost savings plans at both a corporate and operational level and has put appropriate arrangements in place to address any shortfalls and gaps (including the appropriate use of external capacity / expertise.)
- The organisation has appropriate corporate structures and resources in place (such as a Programme Management Office) to:
 - keep delivery on track,

- provide challenge when needed,
- support corporate and operational staff to manage delivery risks, and
- provide an agile and timely response to under-performance / under-delivery.

Track record of delivery savings plans and cost improvements

- Cost savings plans in recent years have been largely achieved.
- There is evidence of learning being applied where cost savings plans previously haven't been achieved.

Monitoring and oversight of cost savings delivery

Area	Audit Criteria
Monitoring the delivery of savings plans	<ul style="list-style-type: none"> • The organisation has clear arrangements in place for monitoring delivery which reflect the timescales and risks associated with delivering individual plans and the overall cost savings target. • The organisation has selected appropriate key KPIs and has put effective controls in place to ensure the quality of underlying data are reliable for effective monitoring and reporting. • The organisation's approach to monitoring and tracking delivery of its cost savings plan is appropriately aligned to its broader financial management arrangements (e.g., Standing Financial Instructions, Schemes of Reservation and Delegation, budget allocations.)

- The organisation produces tailored reports that meet the differing needs of users in the governance chain.
- The organisation ensures that delivery of cost savings is accurately reflected in finance reports presented to the Board and / or its relevant committee(s).

Identification of risks to savings plans delivery

- The organisation has identified and documented the key risks to delivery in the appropriate risk registers (operational, corporate, and Board Assurance Framework.)
- The organisation is actively managing / mitigating the risks at the appropriate level.
- The organisation has appropriate arrangements in place to identify and escalate cost savings plans that are off-track and / or having an adverse / unanticipated impact on strategy, quality, and / or performance.
- The organisation takes appropriate action in a timely manner where cost savings plans are off-track and / or having an adverse / unanticipated impact on strategy, quality, and / or performance.

Applying learning

- The organisation seeks assurance on its arrangements by using internal audit, or a similar independent and objective reviewer.
- The organisation appropriately evaluates its approach to achieving cost savings.
- The organisation actively uses its own evaluation(s) and assurances provided by internal audit to identify lessons learned and to change / improve its arrangements.

- Lessons learned and changes / improvements are reported to the Board and / or its relevant committee(s) to enable an agile response in-year.
- The organisation has appropriate arrangements in place to fully transfer and / or integrate changes arising from its cost savings plans to its business-as-usual operations and activities.

Appendix 2

Audit methods

Exhibit 4 below sets out the methods we used to deliver this work. Our evidence is limited to the information drawn from the methods below

Element of audit approach	Description
Self-assessment	The Health Board completed a self-assessment structured around the audit criteria.
Documents	We reviewed a range of documents, many of which were provided in support of the self-assessment, including: <ul style="list-style-type: none">• Board and Committees agenda's, papers, and minutes• Key organisational strategies and plans• Savings benchmarking data• Key risk management documents, including the Board Assurance Framework and Corporate Risk Register• Key reports and plans relation to organisational finances and savings• Reports prepared by the Internal Audit service.

Element of audit approach	Description
Interviews	<p>We interviewed the following senior officers and Independent Members:</p> <ul style="list-style-type: none"> • Interim Chief Executive Officer • Executive Director Finance and Performance • Chair of Performance and Finance Committee • A Finance Business Partner • Executive Director - Chief Operating Officer • Savings PMO lead officer • Deputy Director of Finance • Service Group Director - Morriston • Service Group Director - Singleton & NPT
Observations	<p>We observed Board meetings as well as meetings of the following committees.</p> <ul style="list-style-type: none"> • Public Board • Performance and Finance Committee

Appendix 3

Management response to audit recommendations

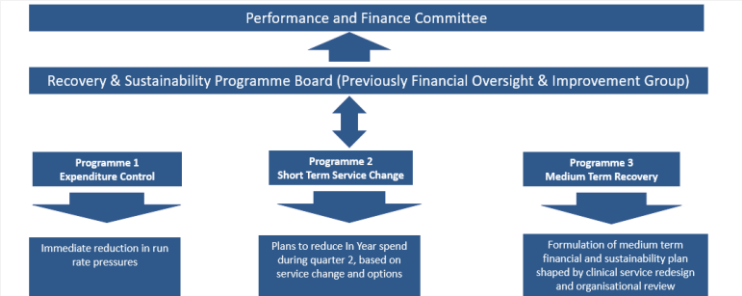
Exhibit 5: Health Board's Management response to our audit recommendations

Ref	Recommendation	Management response	Completion date	Responsible officer (title)
R1	The Health Board should continue to work with its Corporate Directorates and Service Groups to ensure that their base budgets are accurate. This will ensure that there is an agreed understanding of the financial position and provide a clearer baseline from which to deliver any financial efficiencies. (Paragraph 12)	<p>All Budgets are allocated to Service Groups at the start of the Financial Year, as per the Accountability Letter. This approach started in 2023/24 and ensures, with the exception of a number of specific areas, as noted in the Budgetary Management Framework approved by the Board, all budgets are issued at the start of the Financial Year for Service Groups to delegate further within their area.</p> <p>The FBPs have commenced a rolling programme of realigning existing budgets. The first area of focus has been Pay. With pay budgets continuing to be updated as service areas flex and change their staffing complement. The next area needs to</p>	Feb 2025	DDOF

Ref	Recommendation	Management response	Completion date	Responsible officer (title)
		<p>review Non-Pay budgets (excluding Prescribing, CHC. PC contracts which are either set in detail as part of the IMTP or linked to direct WG allocations). However, this would need to be done aligned to clear Demand & Capacity plan for Planned Care areas. Once this is established the budgets could then be reviewed.</p> <p>For 2025/26 the principles of the approach were presented and accepted by the Performance and Finance Committee on 27th August. This will underpin the allocations of budgets for 2025/26 – 2027/28 and ensure that the Health Board can only allocate budget up to the levels of funding issued by Welsh Government.</p> <p>Action: principles 2025/26 will be assessed as part of the wider Financial Planning approach for 2025/26-2027/28 during Q4 2024/25.</p>		
R2	R2 The Health Board needs to ensure that its savings plans for 2024-25 and beyond are based on a broader and more systematic analysis and implementation of the opportunities that exist, which includes drawing on	<p>1. <u>Swansea Bay Repository of Opportunities</u></p> <p>On 29th July the Health Board re-launched its Swansea Bay Repository of Opportunities. Lead by the Finance PMO has been work has been to centralise broader and more systematic analysis and implementation of the opportunities and data into one core document, which is referred to as the 'Swansea Bay</p>		

Ref	Recommendation	Management response	Completion date	Responsible officer (title)
	<p>data and intelligence from the VAULT, Value & Sustainability Board workstreams, GIRFT reviews, and the Grant Thornton work on the ASMR. As part of this work, the Health Board needs to ensure it has sufficient capacity and capability (corporately and within Corporate Directorates and Service Groups) to analyse and use the data and intelligence effectively to identify, develop, and deliver viable savings opportunities for 2024-25 and beyond. (Paragraph 14)</p>	<p>Repository of Opportunities'. This repository is a live data source that will be refined, updated and enhanced on a continual basis. Phase 1 of the repository can be accessed through a link to a SharePoint site. Briefly and as set out in the 'Main Page' tab the repository is split into 3 sections:</p> <ol style="list-style-type: none"> 1. National Efficiency Reports - this will include details of the NHSE FP+D Vault, NHS Wide Value and Sustainability Board Updates including Medicines, and the Carter Report 2. National Benchmarking – this will include the latest CHKS Benchmarks, NHSBN reports and analysis, and summary of the NHS Wide Savings schemes for comparisons. 3. Local Reports and Benchmarking to include SBUHB Procurement dashboard, Medical Staffing, and some Pay and non Pay potential opportunities. <p>The 'Content' tab then provides a summary on what can be found in each of the sections and a link to take the reader directly to the relevant page.</p> <p>2. <u>Revised Approach 2024/25</u></p> <p>For 2024/25 the Health Board revised the approach for the setting on the Savings Target with focus on Run Rate Reduction</p>	<p>July 24 Complete</p>	<p>Head of PMO</p>

Ref	Recommendation	Management response	Completion date	Responsible officer (title)
		<p>than formal Savings. This change reflects the learning from the previous financial years and feedback from Budget Holders.</p> <p>This new approach was detailed in the Budgetary Framework Document section 8b, which was issued as part of the Accountability Letter in April 2024 (and is approved each year from the Board).</p> <p>Copy of this April 2024 document is embedded below.</p> <div data-bbox="936 699 999 762" data-label="Image"> </div> <p data-bbox="869 767 1070 815">Budget Management Paper</p> <p data-bbox="869 871 1323 898">3. <u>Recovery & Sustainability Team</u></p> <p data-bbox="869 911 1610 1090">During 2024/25 and in response to the challenging financial position the Health Board has established a Recovery & Sustainability Team by bringing together existing resources under a new overarching governance approach. The Team will focus on 3 programme areas as summarised in the diagram below:</p>	<p>April 2024 Complete</p>	<p>DDOF</p>

Ref	Recommendation	Management response	Completion date	Responsible officer (title)
		 <p>4. <u>Options to Support Run Rates</u></p> <p>The challenging financial position of 2024/25 has resulted in the organisation looking for additional Run Rate Reduction programmes above the £26.1m required as part of the Financial Plan. Part of this work will have included Service Areas, supported by the Recovery & Sustainability Team, Finance PMO and Finance Business Partners looking at the data available (which will include the Repository of Opportunities) to identify the further level of run rate reductions required over the £26.1m target set.</p>	July 2024 Complete	DOF

Ref	Recommendation	Management response	Completion date	Responsible officer (title)
		These proposals submitted at the end June were put through 2 rounds of scrutiny, by Executive Team lead by the CEO. With the final product due for presentation to the Board at its meeting on 25 th September 2024. The work undertaken and the enhanced process adopted during Q1/Q2 of 2024/25 will be assessed as part of the Budgetary Management Framework for 2025/26.	Sept 2024 Complete	DOF
R3	The Health Board needs to work quickly and across its Service Groups and Corporate Directorates to both develop and implement a more structured approach to developing transformative, cross service efficiencies and savings to ensure its savings are put on a more sustainable footing. (Paragraph 15)	<p>As noted under R2 the Health Board established a Recovery & Sustainability Board in July 2024.</p> <p>As part of the governance underpinning this team, supported by the Swansea Bay Repository of Opportunities and data, this will provide a structured approach to developing transformative, cross service efficiencies and savings to support the Health Board aspiration to return to financial balance and remain sustainable for the next 3 year IMTP, due for completing in Q4 2024/25.</p>	<p>July 2024 Complete</p> <p>July 2024 Complete</p>	<p>DOF</p> <p>Head of PMO</p>
R4	The Health Board should put appropriate arrangements in place to assure itself that all relevant staff are	Since 2023/24 the Health Board has adopted a change in approach where it is looking at 'Run Rate Reductions' and asking Budget Holders to remain within their funding envelope	Jan 2025	Head of PMO

Ref	Recommendation	Management response	Completion date	Responsible officer (title)
	<p>applying its CIP gateway process in a consistent manner, particularly in relation to (a) the way the views of service users and stakeholders are sought to generate savings ideas, and (b) the process for identifying and assessing the potential impacts of savings schemes on quality and patient safety. (Paragraph 16)</p>	<p>as opposed to delivering formal savings schemes. During July-August 2024 the Health Board has been seeking further run rate reduction options to mitigate the current in year pressures, which are taking the Board away from the deficit plan submitted in March 2024, alongside the fact that WG do not support the deficit plan submitted. This work has resulted in the identification of 319 schemes. Given the scale of the schemes a simplified submission for Service Areas has been required which pick up key issues around impact/quality/safety (1). Quantify impact on activity delivery; (2) What is the likely impact quality & safety (3) Is there risk of reputational harm to the HB. If yes what? This simplified approach for 2024/25 has allowed Services to meet the expectation of the Board, whilst ensuring there is viability of quality and safety.</p> <p>Learning from the 2024/25 approach and the recommendations from 2023/24 AW review, this will be amalgamated into the Budgetary Framework approach for 2025/26.</p> <p><i>Action: Learning as noted above will be part of the wider assessment of the 2025/26 Budgetary Framework. Q4 2024/25</i></p>		

Ref	Recommendation	Management response	Completion date	Responsible officer (title)
R5.1	<p>The Health Board should make improvements to how it reports on cost savings by ensuring that future savings reports to Board and committees articulate all the savings the organisation needs to deliver each year to meet its Welsh Government control total deficit. (Paragraph 21)</p>	<p>Whilst the Health Board was expected to deliver a further 10% reduction or £8.7m as part of the 2023/24 control total, this was not a formal change to the Health Board's plan. The Financial Plan is reported through the WG set Monthly Monitoring Returns which is strictly controlled. The Financial Plan and associated savings set as part of the plan is included in Table A at the start of the Financial Year and once entered cannot be changed past Month 3. Therefore, the formal savings target set of £22.1m was not changed, thus ensuring the plan, the reporting to WG and the Board/PFC papers remained aligned.</p> <p>Therefore, from November (Mth 8), when the additional 10% was required alongside the need to hit the £17m control total, this was reported to the Performance & Finance Committee via the 'Landing Plan'. The Landing Plan was reported in detail in Appendix 4 of the Monthly Financial Performance paper from Mth 8 onwards and can be accessed via Performance and Finance Committee Papers - Swansea Bay University Health Board (nhs.wales)</p> <p>Should this situation arise in future financial years a note will be included in the Performance and Finance Paper outlining the requirement for an additional 10%, explaining why the target is fixed if the adjustment is post Month 3 and how the additional</p>	DDOF	N/A as not currently required

Ref	Recommendation	Management response	Completion date	Responsible officer (title)
		<p>10% would be reported through the reporting mechanism to ensure there is transparency.</p> <p><i>Action: No further action proposed at this point and the item is proposed as CLOSED, but action noted should situation arise in the future</i></p>		
R5.2	<p>The Health Board should continue to work with Service Groups and Corporate Directorates to ensure any future iteration of the savings tracker and report meets their needs and provides a 'single source of the truth' for savings and financial efficiencies that is consistently used across the organisation. (Paragraph 32)</p>	<p>The savings trackers, the format and columns are based on the reporting that is required by Welsh Government through the Monthly Monitoring Returns. Therefore, the core format of the trackers cannot be changed but should service areas request additional columns, which would need to be consistent across all the trackers to allow for consolidation then they can be added.</p> <p>Agreed at the start of 2024/25 that the trackers are frozen each month on the 4th working day of the month. This allows all reports via the Central Finance Team to WG / PFC/ Board and those of the Finance PMO team to use one source of data.</p> <p><i>Action: New approach already in place for 2024/25 which will be refined if needed into 2025/26. CLOSED</i></p>	April 2024 Complete	Head of PMO/ADOF R&I

Ref	Recommendation	Management response	Completion date	Responsible officer (title)
R6	The Health Board should routinely monitor the effectiveness of its new approach to savings allocation to ensure that Service Groups and Corporate Directorates are implementing it as planned. (Paragraph 22)	<i>Action: A review of the approach adopted in 2024/25 will be considered as part of the governance and approach development as part of the 2025/26 plan. Q4 2024/25.</i>	Feb 2025	DDOF
R7	The Health Board should quickly identify and fill any financial capability or capacity gaps that exist across the organisation to ensure that relevant staff, such as budget holders, are equipped with the necessary information and skills to identify and deliver viable savings opportunities. (Paragraph 27)	<p>For 2024/25 a new approach was adopted by the Board to support Budget Holders in the effective management of their budgets. Linked to Recommendation 4 the Health Board will be looking at the success of this approach as it finalises its approach for 2025/26.</p> <p><i>Action: enhancements identified built into the 2025/26 Budgetary Framework Q4 2024/25</i></p> <p>The Team Brief, which is cascaded across the organisation also has a dedicated section on Finance which will ensure the key messages to support the understanding of the finance position and savings is communicated. The CEO also includes specific updates on the financial position as part of the Mid Week message, which is routinely read by over 4.000 staff. Both Team</p>	<p>Feb 2025</p> <p>April 2024 Complete</p>	<p>DDOF</p> <p>DDOF</p>

Ref	Recommendation	Management response	Completion date	Responsible officer (title)
		<p>Brief slides and Mid-Week messages are available to all staff via the Swansea Bay Intranet site.</p> <p>To support Budget Holders and the wider staff in Service Areas the Finance Teams are co-located out of the hospital sites to ensure they are able to provide quick response in a face to face manner. In the last 12-18 months the Finance Function has also strengthened the support provided by moving staff out into these teams to enhance accessibility and support to Budget Holders.</p> <p>To support all Staff, on the basis that everyone can influence the financial position, the HB has developed the first of a number of video can 'What Is'. The first of these, which will be narrated by the DOF, with provide a comprehensive overview of Finance, which will be accessible to all within the Health Board.</p> <p><i>Action: First video to be released by end October 2024.</i></p>	Oct 2024	DOF & DDOF
R8	The Health Board should continue to assess and improve the extent to which clinicians are sufficiently	Please also refer to comments in Recommendation 7.	July 2024 Complete	R&S Director

Ref	Recommendation	Management response	Completion date	Responsible officer (title)
	engaged and supportive of efficiency and savings schemes. (Paragraph 28)	In addition, the Recovery and Sustainability Team also has 2 dedicated Sessions of a Senior Consultant, which started in July 2024. This will support the engagement of clinicians within the wider efficiency and savings work plan.		
R9	The Health Board should ensure that its review of the internal escalation process identifies shortcomings in the current process and leads to a process which is more action focused that clearly identifies the steps needed to address any savings underperformance. (Paragraph 34)	<p>The approach for 2024/25 was detailed in the Budget Management Framework issued as part of the Accountability Letters in April 2024. The deterioration in the Financial Position during Q1 has resulted in a change in the approach adopted and many of the actions undertaken are detailed in Recommendation 2 (point 3 and 4).</p> <p>The learning from this additional intervention will then need to feature in the Budgetary Management Framework for 2025/26, particularly the Recovery & Sustainability Team.</p> <p><i>Action: Learning from the enhanced intervention in 2024/25 will need to be assessed and embedded into the Budgetary Framework 2025/26 document. Q4 2024/25</i></p>	Feb 2025	DDOF
R10	The Health Board should ensure that its savings planning for 2025-26	This aligns to the wider aspiration for the 2025/26 Plan of presenting final plan to the Board to allow the formal	March 2025	DDOF

Ref	Recommendation	Management response	Completion date	Responsible officer (title)
	<p>commences earlier and a greater emphasis on managing the inherent risk within its identified savings by focusing on moving its red and amber schemes to green schemes and identifying a greater level of recurrent saving opportunities. (Paragraph 36)</p>	<p>Accountability letters, allocation of budgets and formal responses from Delegated Budget Holds to be in place during Feb and March 2025, to allow immediate focus on delivery from 1st April 2025.</p> <p>This was proposed and accepted by the PFC under item 3.2 on the meeting held 28/08/24 (please refer to the papers available on the SB website Performance and Finance Committee Papers - Swansea Bay University Health Board (nhs.wales)).</p> <p><i>Action: Part of the 2025/26 Planning / IMTP Process and will be enacted over the next 6 months in line with the timescales set out in the document referenced above.</i></p>		
R11	<p>The Health Board should strengthen its arrangements for sharing best practice and learning on savings schemes with Service Groups and Corporate Directorates. (Paragraph 38)</p>	<p>The Repository of Opportunities one stop shop of information on savings opportunities and sharing best practice.</p> <p>Further information on this is included under Recommendation 2 Item 1.</p> <p><i>Action: Repository in place from July 2024.</i></p>	July 2024 Complete	Head of PMO



Audit Wales

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: info@audit.wales

Website: www.audit.wales

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