Development of the Clinical Services Plan

Final Internal Audit Report

2026/27

Cardiff & Vale University Health Board



Substantial Assurance

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Review Reference	CVU-2627-35
Fieldwork	July - September 2026
Executive Sign Off	October 2026
Audit Committee	November 2026
Executive Lead	Adam Roberts, Director of Strategy Planning and Partnerships
Audit Team	Ian Virgill, Head of Internal Audit
	Lucy Jugessur, Deputy Head of Internal Audit

GIG CYMRU NHS WALES
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Gwasanaethau Archwilio a Sicrwydd
Shared Services Partnership
Audit and Assurance Services

Executive Summary

Purpose

Our audit of the Development of the Clinical Services Plan was completed as part of our 2026/27 Internal Audit work for Cardiff and Vale University Health Board (the 'Health Board').

Overview

The Health Board has developed the Clinical Services Plan (CSP) to respond to strategic challenges facing the organisation and the wider NHS in Wales, including rising demand, workforce pressures, financial constraint, estate fragility and persistent health inequalities.

The CSP has been developed to sit alongside and directly inform other strategic plans including, People and Culture, Estates and Digital, as well as the developing organisational Redesign Programme.

The CSP has been developed through a clinically-led, evidence based and iterative planning approach, including:

- Executive level ownership and Clinical leadership and involvement;
- Co-production with people who use the services informing the engagement approach and principles;
- Engagement to ensure they hear what matters most to the communities that they serve, colleagues and partners;
- Co design workshops to develop a model of care and priorities together with patients, colleagues, partners and policy makers;
- Use of population health intelligence, horizon scanning, baseline assessments, and demand and capacity analysis and financial trajectories; and
- Alignment with national policy and regional strategies.

We have concluded **substantial** assurance on this area. The Health Board had a robust and well-governed framework for developing the Clinical Services Plan, supported by effective stakeholder engagement, appropriate governance arrangements, comprehensive risk management, and clear evidence that feedback from stakeholders informed the final plan that was formally launched in June 2026. We have identified one matter that requires management attention:

- A formal review of the development of the CSP should be undertaken to identify any lessons learned. Whilst a session had been scheduled by the Oversight Group at the time of our fieldwork; it was subsequently postponed and has not yet taken place. However, a number of initial lessons learned have already been identified.

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	There is a Health Board framework which sets out the approach in ensuring the application of good and effective public engagement practice.	-	**Substantial**
2	A stakeholder engagement programme plan is in place which sets out the approach for how the engagement is to be conducted and a timetable for the development of the Clinical Services Plan.	-	**Substantial**
3	Key stakeholders have been adequately identified and continuously involved in the engagement process of developing the Clinical Services Plan.	-	**Substantial**
4	Results / outcomes of public engagements undertaken are assessed and incorporated to inform the development of the Clinical Services Plan.	-	**Substantial**
5	There are appropriate governance arrangements, which provide effective oversight of the stakeholder process and the development of the Clinical Services Plan.	-	**Substantial**

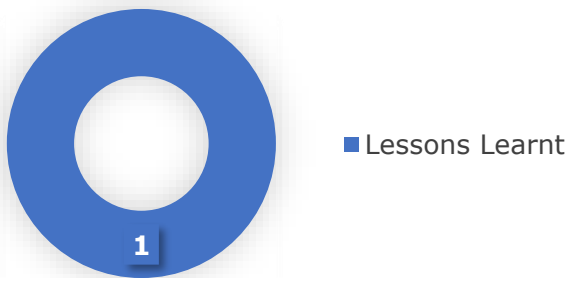
6	Risks in relation to stakeholder engagement are appropriately considered and monitored.	-	**Substantial**
7	Lessons learnt during the development of the Clinical Services Plan are identified and form part of the continual improvement of the planning cycle.	1	**Reasonable**

Management Actions

0
High Priority

1
Medium Priority

Themes



Risk Types

Public Perception & Reputational Risk

Findings & Agreed Action Plan

Objective 1: There is a Health Board framework which sets out the approach in ensuring the application of good and effective public engagement practice.	Substantial

Overview / Summary of

The Heath Board has a Co-production, Engagement and Consultation framework in place along with an accompanying Co-production, Engagement and Consultation toolkit. The framework enables a consistent approach to how the Health Board co-produces, engages and consults. All documents are available to staff on the Health Board's SharePoint site.

A review of the Framework and toolkit found the contents to be appropriate and comprehensive. We also note that the Framework reflects the Welsh Government's requirements for public engagement.

We reviewed the NHS Wales Performance & Improvement's assessment of the Health Board and noted that it was very supportive of the Clinical Services Plan and the strategic direction it establishes for the Health Board.

Objective 2: A stakeholder engagement programme plan is in place which sets out the approach for how the engagement is to be conducted and a timetable for the development of the Clinical Services Plan.	Substantial

Overview / Summary of Observations

There was a Stakeholder Programme in place for the Clinical Services Plan that aligned with the Health Board's Framework and Welsh Government guidance.

There was a project plan in place for the development of the Clinical Services Plan which detailed key phases and deadlines. We undertook testing on a sample of key tasks within the plan, and it was confirmed that they were completed in line with planned timescales. It is also noted that the full Clinical Services Plan was developed and approved in line with planned timescales.

Objective 3: Key stakeholders have been adequately identified and continuously involved in the engagement process of developing the Clinical Services Plan.	Substantial

Overview / Summary of Observations

Our review found that the key stakeholders identified by the Health Board to support the engagement process and inform the development of the Clinical Services Plan were appropriate. The key stakeholders identified included other NHS Wales organisations, Third Sector Partners, Health Board staff and the population served by the Health Board.

The Health Board developed a robust process for engagement with the identified key stakeholders to assist and contribute to the development of the Clinical Services Plan.

Objective 4: Results / outcomes of public engagements undertaken are assessed and incorporated to inform the development of the Clinical Services Plan.	Substantial

Overview / Summary of Observations

Appropriate records were maintained for the public engagements that took place and a summary schedule was developed that detailed themes of areas of concerns that were raised by attendees.

When developing the Clinical Services Plan, the Health Board considered the feedback received and, where appropriate, incorporated the issues and concerns raised. Feedback relating to specific service areas noted in the published Clinical Services Plan will be taken forward during the next phase of the Health Board's Shaping our Future Wellbeing, which will involve the development of Individual Clinical Plans for the identified services and a further period of public engagement.

Objective 5: There are appropriate governance arrangements, which provide effective oversight of the stakeholder engagement process and the development of the Clinical Services Plan.	Substantial

Overview / Summary of Observations

A project team was in place within the Planning Department to lead on the Clinical Services Plan which met on a weekly basis to review progress against the timetable set. In addition, an 'Oversight Group' was set up to oversee the engagement process whose responsibility was to approve the engagement process, monitor and review results. The Oversight Group was chaired by the Health Board's Vice Chair and membership included Executive and Deputy Executive Directors.

Regular updates on the stakeholder engagement process and the development of the Clinical Services Plan were reported to the Health Board's Strategic Leadership Team as well as being included in the Strategic Planning, Commissioning and Partnerships updates presented to the Board.

The updates provided allowed for appropriate scrutiny of the Clinical Services Plan.

The plan was formally approved by the Health Board's Board meeting held on the 26th March 2026 and formally launched on the 22nd June 2026.

Objective 6: Risks in relation to stakeholder engagement are appropriately considered and monitored.	Substantial

Overview / Summary of Observations

There was a comprehensive risk register in place for the development of the Clinical Services Plan which captured the following detail for each of the identified risks:

- Category of Risk;
- Date raised;
- Risk Owner, Description, Score and Level;
- Mitigating Actions;
- Date of Updates; and
- Risk Status.

The risk register was reviewed and updated on a regular basis by the Project Team as well as the main Oversight Group.

Our review of the risks listed on the register that remained open found that the mitigation actions recorded were appropriate.

Objective 7: Lessons learnt during the development of the Clinical Services Plan are identified and form part of the continual improvement of the planning cycle.	Reasonable

Overview / Summary of Observations

A lessons learned session was scheduled by the Oversight Group for August 2026; however, it was postponed due to internal pressures. Notwithstanding this, the Planning Department has identified initial observations regarding the process for developing the Clinical Services Plan, which will be considered and discussed at a future organised lessons learned session.

Any lessons learnt that require action will be incorporated into the engagement process for the next 'stage' of the Clinical Services Plan. This next stage will focus on the development of service model plans for each of the five areas identified within the Plan, with relevant lessons learned informing the approach and implementation.

	Key Findings	Risk & Impact	Agreed Management Action
1	**Lessons learned not yet discussed** The lessons learned session was scheduled for discussion by the Oversight Group in August 2026; however, the meeting was postponed. At the time of our review, a revised date had not been agreed, and consequently lessons learned from the development of the Clinical Services Plan had not been formally considered. This limits the opportunity to identify areas for improvement for any future planning.	The Health Board does not implement an effective and continuous approach in engaging with stakeholders, therefore undermining development of the Health Board's Clinical Services Plan.	**Agreed Action:** A dedicated lessons learned assessment (feedback questionnaire) has been undertaken (October 2026) with the results being taken to the Clinical Services Portfolio Board for formal review in November 2026. The assessment aimed to capture strengths, challenges and opportunities for improvement across governance, stakeholder engagement and communication and project management. Agreed learning will be documented in a lessons learned report and translated into specific actions to inform the next phase of the Clinical Services Plan, including the development of service model plans and future planning and engagement activities. **Expected Evidence of Implementation:** Completed lessons learned assessment. Approved lessons learned report and action plan. Portfolio Board minutes confirming review and approval of learning. Evidence of incorporation of lessons learned into the Clinical Services Plan implementation phase, service planning and future engagement approaches - future engagement, coproduction and comms plans.

		Medium Priority	**Officer:** Deputy Director of Strategy, Planning and Partnerships
	Theme: Lessons Learnt	Control Operation	**Target Implementation Date:** January 2027

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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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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