NHS Grampian

Meeting:	NHS Grampian Board Meeting
Meeting date:	13 August 2026
Item Number:	6.2
Title:	Single Improvement Plan
Responsible Executive:	Alex Stephen, Director of Finance
Report Author:	Carmen Gillies, Programme Lead for Value & Sustainability

1 Purpose and recommendations

This is presented to the Board for:

- Assurance
- Decision

Recommendation(s)

The Board is asked to:

(a) Note the considerable work through Quarter 4, 2025/26 and Quarters 1 and 2, 2026/27 to respond to the recommendations scheduled for closure within the Single Improvement Plan to date.

(b) Receive assurance that each recommendation has completed a standardised template to capture the narrative evidence and evidential documentation and that all documentation is held centrally in line with good practice and that should adhere to good audit standards.

(c) Receive assurance that the 54 recommendations being presented today have had the engagement of Value & Sustainability workstream teams, the Finance department and have had formal endorsement of the Value & Sustainability Programme Board, the Planned Care Programme Board, or the Unscheduled Care Improvement Programme Board. These were then further reviewed and endorsed for closure at Executive Team, Performance Assurance, Finance and Infrastructure Committee (PAFIC) or Clinical Governance Committee (CGC).

(d) Agree to the closure of the 54 recommendations, contained in Appendix B.

(e) Agree the deferral of 9 additional recommendations to enable time to complete the required analysis and work contained in Appendix C.

(f) Note the leadership of this programme has resided with the Interim Director of Improvement and has moved to the Director of Finance with the departure of the Interim Director of Improvement in June 2026.

This report relates to:

- Responding to the Scottish Government commissioned external review as part of NHS Grampian being escalated to Level 4 of the NHS Scotland Support and Intervention Framework on 12th May 2025.

This aligns to the following NHS Scotland quality ambition(s):

- Safe
- Effective
- Person Centred

This subject matter of this report is relevant to the mitigation of the following strategic risks (further information provided in the Risk section below)

Inability to achieve the aspirations set out in Plan for the Future due to financial resource constraints and inefficiencies.

Insufficient change and innovation to create a system which can meet demand and deliver on our strategic intent.

2 Report summary

2.1 Situation

NHS Grampian was placed into Level 3 of the NHS Scotland Support and Intervention Framework on 09th January 2025 and was subsequently escalated to Level 4 on 12th May 2025, reflecting additional concerns from Scottish Government over financial sustainability, the deterioration of the financial position during 2024 - 2025, and leadership and governance related to rising concerns about local services and performance against national priorities and standards, including some quality concerns raised by the appropriate regulatory bodies.

To enable NHS Grampian to better understand these concerns and to inform how the Board would be best placed to respond, Scottish Government commissioned an external review to broaden the narrative and to strengthen the evidence base across each area and to identify opportunities for further improvement in each domain in which the Board was escalated. The review commenced on 19th June 2025 and was undertaken by professional services firm KPMG. The final report was published on 09th October 2025 by the Cabinet Secretary for Health and Social Care.

Prior to publication, the draft report was considered at the Chief Executive Team (CET) meetings on 09th September and 23rd September 2025 to develop the operational response needed to respond to the recommendations at the required pace and agree the approach to be taken to monitor and report against the totality of recommendations within the review.

Dedicated time was held at a Board Seminar on 13th November 2025 where the full Board considered the intended governance arrangements and advised on steps to further strengthen the role of the Board and its Committees in receiving sufficient assurance on progress, and review the criteria and evidence base that would be needed to satisfy recommendations being

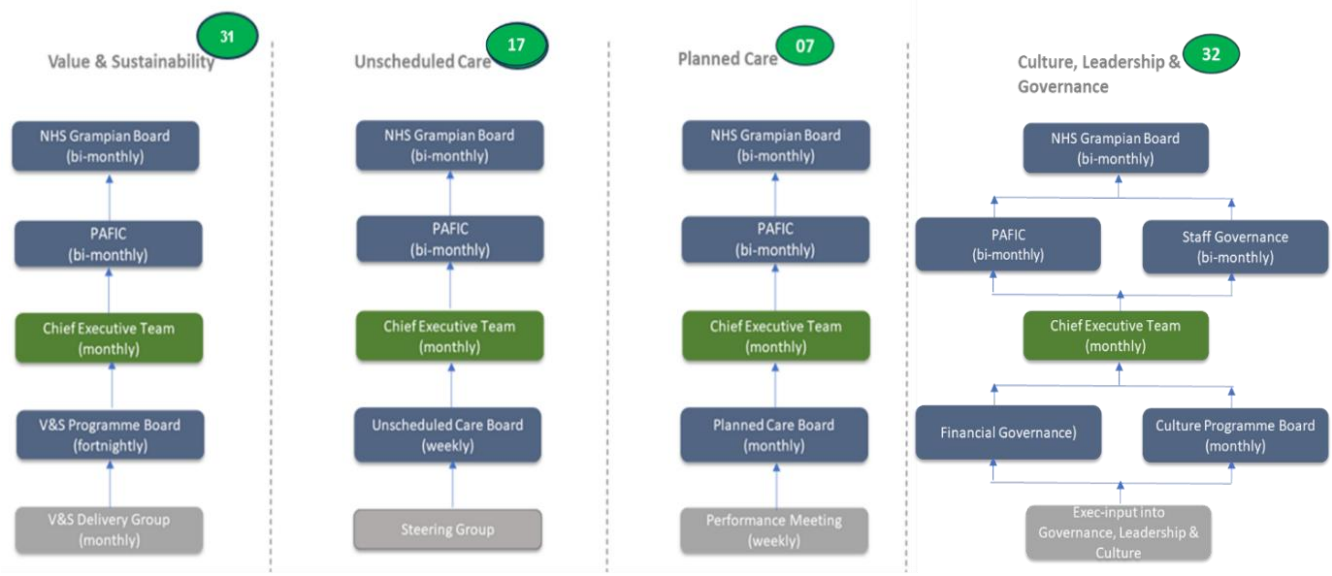
'closed' - recognising that all elements of the plan would be subject to both internal (internal audit) and external (Scottish Government-chaired Assurance Board) scrutiny.

Through November and December 2025, Executive Directors mapped out the commencement year (recognising some will commence in 2027/28), key delivery milestones and the evidence base that will be required to close each recommendation and intended to be presented to relevant Board Committee for assurance and review.

The 96 recommendations within the plan were presented to the NHS Grampian Health Board on 11th December 2025 where the Board approved the governance framework and the removal of nine recommendations from the improvement plan based on evidence provided, thus reducing the total recommendations to 87. This paper provides an update on progress to date.

2.2 Delivering on the governance framework

The NHS Grampian Board approved a clear governance route to ensure sufficient challenge, robust evaluation and oversight occurred prior to it receiving a formal presentation. While there have been some challenges in aligning dates, the route has been followed with detailed information shared with each level of meeting structure as set out below.



Moreover, to ensure the quality of documentation received supported the ability of each meeting level to endorse or approve recommendations being closed, several measures were implemented to reflect good governance principles. These included:

1. Standardised templates to capture all narrative and evidential documentation for each individual recommendation. This is included in Appendix 1.
2. The establishment of central repository to hold all evidence electronically. This includes minutes of meetings where recommendations were endorsed, deferred or declined.
3. Dedicated time from the Value & Sustainability team to mirror the structures and processes applied to the organisation-wide savings programme.
4. Collation of information that can readily respond to requests from Scottish Government aligned to achieving the de-escalation criteria to move to Level 3.

5. Forward planning of agendas for Boards and Committees to include the Single Improvement Plan.

2.3 The request to support recommendations

Included in Appendix A is the Standardised template for collecting evidence for individual recommendations

Included in Appendix B is the full narrative summary, date of closure endorsement from Committee and the list of supporting evidential documentation for 54 recommendations seeking approval for closure and Appendix C details the 9 seeking deferral.

The response to each recommendation has been written by the relevant workstream team, finance department or relevant teams in the organisation. The Board can take assurance the full documents were reviewed by each workstream and Executive Sponsor. The recommendations listed have had the narrative summary and evidence list have been reviewed by Value & Sustainability Programme Board (19th May 2026 & 8th July 2026), Planned Programme Board (23rd June 2026), the Unscheduled Care Delivery Board (27th April 2026 & 27th July 2026), Executive Team (26th May 2026 & 21st July 2026) and Performance Assurance, Finance and Infrastructure Committee (PAFIC) (22nd July 2026) or Clinical Governance Committee (CGC) (26th May 2026).

For the July meeting, PAFIC members were given access to the evidence for all recommendations being presented ahead of the meeting. Going forward, this approach will be undertaken to ensure full transparency. The full written templates and evidence are held by the Value & Sustainability Team and have been made available for the Board meeting. The following recommendations are proposed for closure by PAFIC or CGC:

(a) 22 recommendations relating to Value and Sustainability efficiency savings had sufficient evidence to recommend closure and PAFIC supported this position.

(b) 10 recommendations relating to Unscheduled Care improvements had sufficient evidence to recommend closure and PAFIC supported this position.

(c) 7 recommendations relating to Planned Care improvements had sufficient evidence to recommend closure and PAFIC supported this position.

(d) 14 recommendations relating to Culture, Leadership and Governance had sufficient evidence to recommend closure and either PAFIC or CGC supported this position.

(e) 1 recommendation related to CEO collaboration and communication (CLG17) had sufficient evidence to recommend closure and Executive Team supported this position.

There are nine recommendations seeking endorsement for deferral:

(a) One relates to Estates and Facilities and fleet management that was originally given a completion date of 31st March 2026. It has been proposed to revise this date to enable an audit to be completed to determine viability of savings.

(b) One relates to reducing leaver overpayments that had an original completion date of 30th April 2026. The Value & Sustainability Programme Board was not assured evidence was strong enough for closure, and is therefore requesting this to be deferred until end of December 2026 to enable further work to evidence grip and control in processes.

(c) Five relate to Unscheduled Care Improvement that had an original completion date of 31st May 2026. It has been agreed to extend this date until 30th September 2026 to enable additional work and evidence gathering to take place.

(d) Two relate to Dr Gray's hospital that were originally given a completion date of 31st March 2026. It has been agreed with the owner, the Executive Medical Director to revise these dates to 31st March 2027 in recognition of the on-going improvement work.

2.4 Next steps

(a) Continue to transition ownership for delivery of recommendations to Programme Boards with support from the Value and Sustainability team.

(b) Take learning from PAFIC on improving how recommendations are presented for closure to support future submissions.

(c) Continue to strengthen the milestones and evidence base in conjunction with Executive Directors and hold discussions on better integrating this work within each respective Programme Board.

(d) Develop a monitoring report to provide visibility of recommendations still to be closed.

2.5.1 Quality / Patient Care

This Improvement Plan supports improvements in patient care, patient experience and patient outcomes by establishing clear and measurable improvements across the Unscheduled Care (USC), Planned Care (PC) and Value & Sustainability (V&S) programmes in how services are delivered and how service delivery is improved. This includes but is not limited to patient flow, discharge without delay, improved performance against the national 4-hour emergency standard for USC; a reduced number of patients waiting longer than 52-weeks for a new outpatient appointment or for elective in-patient or day case treatment (PC) and improved utilisation across theatres and outpatients.

2.5.2 Workforce

A Culture Programme Board has been established, with its inaugural meeting on 12th December 2025, and it will be responsible for approving the evidence base and criteria for the 20 recommendations within its purview. These will be monitored monthly.

2.5.3 Financial

This improvement plan sets out efficiency opportunities contained within the external review and feature within the long list of opportunities that comprise the Value & Sustainability programme. The V&S Programme Board will be responsible for monitoring delivery of approved savings through-out the financial year.

2.5.4 Risk Assessment / Management

Each programme of work has a defined list of risks that are monitored through their respective Boards. These are discussed frequently, including in relation to strategic risks at the Executive Team. Escalation of risks through the delivery meetings to the Programme Board support executive oversight and facilitate action where deemed necessary.

2.5.5 Equality and Diversity, including health inequalities

For the Value and Sustainability programme, a Quality Impact Assessment (QIA) is conducted for all schemes and evaluated by the Clinical Executive Directors prior to implementation to assure that any inequalities are being sufficiently mitigated.

2.5.6 Other impacts

This new revised governance framework will increase oversight, provide an enhanced level of assurance and oversight by the Board and its Committees.

2.3.7 Communication, involvement, engagement and consultation

- All Executive Directors and their respective teams were involved in reviewing the final external review; and in assessing and allocating ownership to each of the recommendations.
- All Board members were involved in the design of the governance framework and in articulating the level of assurance that will be expected to sufficiently demonstrate each recommendation has met the evidence base and criteria to be closed.

2.3.8 Route to the Meeting

- Various Value and Sustainability workstream meetings through March to June 2026.
- Value & Sustainability Programme Board (19th May 2026 & 8th July 2026)

- Planned Programme Board (23rd June 2026)
- Unscheduled Care Delivery Board (27th April 2026 & 27th July 2026)
- Executive Team (26th May 2026 & 21st July 2026)
- PAFIC (22nd July 2026) or CGC (26th May 2026).

The Board is asked to:

(a) Note the considerable work through Quarter 4, 2025/26 and Quarters 1 and 2, 2026/27 to respond to the recommendations scheduled for closure within the Single Improvement Plan to date.
(b) Receive assurance that each recommendation has completed a standardised template to capture the narrative evidence and evidential documentation and that all documentation is held centrally in line with good practice and that should adhere to good audit standards.
(c) Receive assurance that the 54 recommendations being presented today have had the engagement of Value & Sustainability workstream teams, the Finance department and have had formal endorsement from the Value & Sustainability Programme Board, the Planned Care Programme Board, or the Unscheduled Care Improvement Programme Board. These were then further reviewed and endorsed for closure at Executive Team, Performance Assurance, Finance and Infrastructure Committee (PAFIC) or Clinical Governance Committee (CGC).
(d) Agree to the closure of the 54 recommendations, contained in Appendix B
(e) Agree the deferral of 9 additional recommendations to enable time to complete the required analysis and work contained in Appendix C
(f) Note the leadership of this programme has resided with the Interim Director of Improvement and has moved to the Director of Finance with the departure of the Interim Director of Improvement in June 2026.

3 Appendix/List of appendices

Appendix A: Standardised Recommendation Response Template
Appendix B: List of Recommendations for closure
Appendix C: List of Recommendations for deferral

Appendix A: Standardised template for collecting evidence for individual recommendations

NHS Grampian Single Improvement Plan

Evidence Submission Form

Section 1: Recommendation

Executive Lead	
Programme Board	
Board Committee	

Recommendation *Reference:* V&S03	
Date for completion	

Section 2: Summary description and rationale for closure of recommendation

Section 3: Evidence collated

Section 4: Approval Route

Programme Board	V&S/PC/USC/CLG	Endorse Closure	(Yes / No)
Date	Insert date	Commentary *(if no above, insert reason)*	

Committee	PAFIC/CGC	Endorse Closure	(Yes / No)
Date	Insert date	Commentary *(if no above, insert reason)*	

Board	NHS Grampian Board	Approve Closure	(Yes / No)
Date	Insert date	Commentary *(if no above, insert reason)*	

Date Filed: **Filed By:**

Appendix B: Value & Sustainability Recommendations

Reference number	Exec Sponsor	Recommendation	Narrative summary	Evidence Base
V&S03	Director of Infrastructure & Sustainability	Reduce estate related maintenance cost: Introduction of automated floor cleaners Insource maintenance of small boilers Increase recycling rates £0.1m - £0.1m.	The recommendation makes a variety of suggestions for reducing estate related maintenance costs. Each has the further details discussed further below. Automated floor cleaners were deemed not viable for 2026/27 due to infection, prevention and control (IPC) risks and operational complexity. There is no board in Scotland currently using automated floor cleaners. NHSG has tested a robot to help reduce musculoskeletal (MSK) issues, concluded that unlikely to deliver savings. The best-case savings were calculated as minimal and requiring capital investment. Considering the low potential gain and the current Domestic demand & capacity challenge, we cannot reasonably resource a trial. Insource maintenance of small boilers: This was deemed not efficient and would not provide a cost saving. This was not a savings initiative, but the opportunity to employ additional staff and provide greater team flexibility. The maintenance team is currently overwhelmed with service demand vs their capacity and not able to progress this. Increase recycling rates: a Spend to Save request has been submitted to the Value & Sustainability team for a Band 4 project officer to support improvement in recycling. This will encompass improved segregation and increased recycling rates. This scheme is undergoing the Spend to Save Approval process to seek financial approval before going ahead. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	No evidence can be supplied for opportunity 1 and opportunity 2 as per summary narrative rationale. 1. EF10 Plan on a Page (POAP) 2026 2. EF10 Integrated Impact Assessment (IIA)
V&S05	Director of Finance	COS review. The independent professional services firm performed a review of the 2023/24 accounts payable transactions and secured VAT savings of £0.5m. In our view, with more time and access to invoices, we would expect to achieve additional savings of £0.25m -£0.4m over and above the £0.5m identified and secured for the Board.	This recommendation has been added to the Value & Sustainability Programme for 2026-2027 as FIN03 - VAT Rebate. This scheme seeks to recover VAT paid from HMRC. The Value & Sustainability and Finance teams are supporting this scheme for the delivery of £349,998 savings generated. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	1. FIN03 Plan on a Page (POAP) and Pre QIA – 13th May 2026
V&S06	Director of Finance	For Sustainability & Value reporting, consider introducing periodic reporting on “amber” rated schemes which are underperforming to provide additional information on actions being taken to address underperformance.	We have materially strengthened our governance framework to enhance oversight of the entire Value and Sustainability programme. This includes the introduction of a monthly operational delivery group, a monthly programme board, a monthly Finance Recovery Board, chaired by a non-Executive Director which includes deep dives into schemes and workstreams. There is also regular reporting to the weekly Executive Team meeting, the NHS Grampian Health Board and the Performance Assurance, Finance and Infrastructure Committee (PAFIC). A savings tracker has been developed to track each savings scheme to clearly identify schemes reporting as “green,” “amber” and “red” on their monthly financial performance. The 2026-2027 forecasting for each scheme was verified through the finance team, with final sign-off from the Deputy Director of Finance, and the monthly savings will be reported following the same process. For 2026-2027 schemes, “amber” and “red” performing schemes will be shared and discussed initially through Value & Sustainability Delivery Group (meets monthly) at operational level to support any remedial actions to deliver savings in line with forecasted figures. In 2025/26, the Value and Sustainability Programme overachieved by £2m delivering £63.9m against a plan of £61.9m. In 2026/27 the Board approved a plan of £41.9m which sets out a worse case of £37.7m demonstrating the level of confidence in delivery. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	1. 2025-2026 Savings Tracker – Month 12 2. 2026-2027 Savings Tracker (v1.17) 3. 2026/27 Value and Sustainability Summary Plan Slide Pack

V&S07	Director of Finance	Management of Invoice Register: Currently, the invoice register holds 2,829 invoices totalling £6.3m, of which only 20% are actively managed by Procurement due to limited capacity. The remaining 80% fall under departmental responsibility, where oversight is inconsistent due to the task being absorbed into already pressured roles. £1.3m - £1.9m.	Three new Procurement Administration Assistants (Band 3) have been employed and trained. Procurement now have oversight of the entire invoice register for NHS Grampian and through the use of a uniformed and consistent approach, savings are being achieved. The number of cost centres positively impacted by the work the team has concluded is a minimum of 181 through 2025-2026 (value of £82,266 cannot currently be attributed to any individual cost centre) and financial year to date (FYTD) is around 32 (value of £217,970 cannot currently be attributed to any individual cost centre). Savings for FYTD (up to 06.05.26) cost avoidance savings recorded are £144,307 for the 80% not previously managed by Procurement. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	1. Reduction in suppliers on hold graph 2. Cost centres impacted list 3. 2026-2027 Savings Tracker (v1.17) 4. Procurement Deep dive presentation to Finance Recovery Board slides 5 February 2026 5. V&S Plan on a Page (POAP) PROC01-04 savings template for 2026/27 and QIA
V&S08	Director of Finance	NHS Grampian should include a plan to catch-up on missed savings from prior years to support financial sustainability. Due to the Covid-19 pandemic, NHSG shifted focus to manage the pandemic and there was limited focus on recurrent savings delivery. However, this is consistent with other healthcare providers across the UK as other organisations reported little to no saving delivery during these years. However, the unfunded gap of £1.2 million in the recurrent cost base continues to create challenges to the financial sustainability	An enhanced budget monitoring report has been developed and used from July 2025 (evidence file 5), which improves visibility and accountability for budgets at a senior level. The Board Finance report (evidence file 1,2,3,4) has also been revised, informed by national best practice guidance, to support improved oversight and scrutiny at Board level. Finance continues to be reported at every Performance, Finance and Infrastructure Committee (PAFIC) using the revised Finance Monitoring report (evidence file 10). All Board finance reports are shared with the Finance Delivery Unit, at Scottish Government, for consultation prior to publication. (evidence file 11) All Board reports are shared with the Assurance Board to ensure visibility of reporting. (evidence file 12) Enhanced detail on the IJB financial position has been included in the monthly finance monitoring report and features in every Board finance report (evidence files 1,2,3,4). Additionally, a distinct report on IJB finances was reported to the Board in October 2025 (evidence file 1), December 2025 (evidence file 2) and February (evidence file 3). These reports will continue to be provided to the Board throughout 2026/27. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	1. Terms of Reference for Value & Sustainability Delivery Group (V0.8 29th April 2026) 2. Terms of Reference for Value & Sustainability Programme Board (V0.6 28th April 2026 3. Value & Sustainability Programme Board slide pack 6th May 2026 2026-2027 Savings Tracker (V1.17) 4. Master Savings Programme Tracker 2026 v1.17 5. Board minutes from 19th March citing approval of the 2026/27 Value and Sustainability programme.
V&S09	Director of Finance	Procurement: Implementation of National Frameworks. A review of procurement activity highlights that out of 44 national frameworks, 15 have not been assessed locally due to limited procurement resource. Among these, 7 frameworks indicate potential price savings, however these need to be validated through local detailed analysis. For example, one single recent framework reviewed turned into a £30k cost avoidance.	A review of procurement activity identified that a number of national frameworks had not been assessed locally due to limited procurement capacity. Since this recommendation, targeted reviews have been completed on a prioritised basis with staffing resource and savings/cost avoidance have been delivered through implementation of national frameworks. A total of 44 were due for review, in the previous year the procurement team have completed a prioritised review of 11 of these contracts which represents a total spend addressed of £2,417,800 and a total saving/cost avoidance delivered by NHS Grampian of £558,496. Procurement attended the Finance Recovery Board in February 2026 to present a deep dive into procurement. Following this review further procurement resource was agreed for 2026/27 and recruitment is currently being concluded. The additional resource will provide the capacity required to complete the outstanding framework assessments, validate price saving opportunities and implement further changes, delivering additional recurring savings and cost avoidance. All national frameworks have been allocated to a procurement team resource for action. On this basis, the recommendation is considered closed, as the immediate actions have been progressed, delivery has commenced, and a funded and resourced plan is in place to complete the remaining work during 2026/27. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	1. Procurement Deep dive presentation to Finance Recovery Board slides 5 February 2026 2. National Procurement 2025/26 and 2026/27 contract review workplan, including contracts reviewed and contracts allocated for review 3. 2026-2027 Savings Tracker (v1.17) 4. PROC01-03 Plan on a Page (POAP)
V&S10	Director of Finance	Procurement: Reduction of bespoke implants often without consistent clinical justification or standardised governance. In FY25, the introduction of a clinical justification form within Orthopaedics delivered verified savings of £66k by strengthening oversight and ensuring appropriate use.	The bespoke implant process has been further strengthened with additional questions and a flow chart has been created to ensure full understanding of the requirements for advance approval of bespoke implants. The form must be signed off by Consultant Surgeon, Clinical/Specialty Lead, Procurement Lead and the Budget Holder. On this basis, the recommendation is to consider this as closed as the previous process has been enhanced and the requirements better recorded to ensure visibility of spend and future savings. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	1. Custom implant approval form 2. CIRF and TWF flow chart

V&S11	Director of Finance	Further work is recommended to understand and validate the drivers of increase in back office/administrative WTEs.	As part of this recommendation, work was carried out to explore the workforce in administrative roles in NHS Grampian and how that compares to NHS Scotland workforce data. This work was reported to the Financial Recovery Board 2nd April 2026. It was noted that: In 2025/26, we saw an overall reduction in Administration & Clerical (A&C) spend of £4.6m. £1.9m is recorded as detailed work to remove posts or via skill mix and a further £2.7m through operational efficiencies. We have seen a reduction in A&C posts of 100.25 WTE posts in 2023/24 and 2024/25 compared to our position in 2022/23, largely driven strengthened grip and control. We consistently are below the Scotland average for A&C staff as a percentage of our total staff in comparison to other Health Boards (i.e. 2023/24 NHSG 15.7% v Scot 16.2%; 2024/25 NHSG 15.2% v Scot 15.9%) The number of senior managers above 8A banding would appear higher than the average of all NHS Scotland territorial Health Boards. In terms of forward work, we continue to right size our A&C workforce through: Value and Sustainability Programme and savings in excess of £1.3m for 2026/27 Once for Scotland Approach to Business Systems as part of East of Scotland sub-national planning to deliver single system for Finance, HR, Payroll & Procurement to save money and reduce waste by October 2028. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	1. Admin & Clerical Deep Dive Presentation slides 2nd April 2026 2. Financial Recovery Board 2nd April 2026 minutes 3. CORP01 Plan on a Page (POAP) and QIA – 11th May 2026
V&S12	Director of Finance	There is an opportunity to drive cost savings by implementing policy and system controls that enforce pre-approval of purchases through PECOS and reduce retrospective ordering practices. £0.4m - £1.3m	Recommendation V&S12 is proposed for closure as completed. Controls to enforce pre-approval for non-pay purchasing have been strengthened through the PECOS purchase-to-pay process, reducing the scope for retrospective ("invoice only") ordering and improving governance over non-catalogue spend. Key changes implemented include: • Ongoing application of 'No PO, No Pay' principles and strengthened approval routes within PECOS, aligned to Scheme of Delegation. • Procurement compliance checks for non-catalogue and invoice-only activity prior to budget holder approval, with requisitions returned where requirements are not met. • Introduction and operation of enhanced non-pay governance via the Non-Pay Control Panel (NPCP), including routine review of PECOS spend and targeted follow-up with requisitioners/budget holders for discussion on alternative procurement options. The data has been tracked monthly and reported to Finance and then through the V&S Delivery Group monthly. These changes provide evidence that pre-approval controls are in place and operating, with ongoing monitoring through NPCP. The recommendation is therefore considered delivered and can be managed through business-as-usual governance. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	1. Non Pay Control - Value & Sustainability slide packs – evidence of procurement compliance checks for non-catalogue ordering, review of non-PECOS exceptions, and enhanced governance via NPCP. 2. NPCP meeting – example evidence of a non-pay review meeting held with budget holder to discuss a Pecos order flagged for discretionary spend review 3. NPCP Chair's Assurance Reports – per month as reported to the V&S Delivery Group

V&S13	Medical Director	Medicines: Shorter TTO Packs. NHSG can implement more flexible and clinically appropriate discharge supply policies. This includes enabling tailored TTO durations (currently 14 days) based on clinical need	If we looked to reduce To Take Outs (TTOs) in Grampian, then the impact across the system would be to move expenditure to primary care, and may actually have a more detrimental effect overall on the system not just on medicine by unanticipated care pathways. Key considerations were: In Grampian the NHS Board is linked to any Integrated Joint Boards (IJBs) overspend including prescribing. The system is in effect shared prescribing responsibility so a cut in one part of the system simply grows spend in the other part to replace the reduction in meds supplied. GPs are clear they cannot process a discharge and guarantee a script being ready and dispensed within a 7 day period, hence 14 days. Not all treatments get 14 days, some are course length specific. An example if Aberdeen Royal Infirmary (ARI) reduced TTO to 7 days, would be: 1Patient X runs out of meds, is readmitted impacting flow or Patient X is handled twice or three times in the system by pharmacy or out of hours to sort an urgent supply of meds whilst the GP practice processes the discharge letter. Given ARI is giving less out the IJBs decide to cut their own costs / manage the cost pressure emerging due to shorter TTOs by telling patients not to take their meds into hospital; this has quality impacts on meds reconciliation and increases waste as drugs pile up at home. ARI spends more replacing meds for admissions but does indeed reduce its TTO but the net spend stays the same or increases. Therefore, this recommendation was not progressed due to the risks across the system and the unquantifiable nature. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	This recommendation was discounted at the point of initial discussions with KMPG as non-viable due to multiple factors. KPMG considered this from the English system - where the acute and primary care budgets are different. If we looked to reduce To Take Outs (TTOs) in Grampian, then the impact across the system would be to move expenditure to primary care, and may actually have a more detrimental effect overall on the system not just on medicine by unanticipated care pathways. The template cites multiple adverse impacts on patients.
V&S14	Medical Director	Multi-Dosing from Single-Use Packs. Developing clear, evidence-based protocols that support safe and compliant multi-dosing practices in appropriate clinical areas. This includes conducting clinical risk assessments to identify where multi-dosing can be safely implemented, such as in ophthalmology, anaesthetics, or routine injections without compromising patient safety. £0.1m - £0.1m	Savings from vial sharing largely emanate from either CIVAS (Central Intravenous Additive Service, refers to a pharmacy service that prepares ready-to-administer injectable medications for patients) replacing the use of individual vials on the wards or a focus on high cost cancer, ophthalmology and orphan medicines where the potential to extract, for example, five patient's treatments from the vials that would normally be used to treat four is financially attractive. The sharing of vials of starting materials between patients is an acceptable process in the context of Pharmacy Aseptic Suite CIVAS preparation provided it is carried out on a campaign basis and is subject to robust risk assessment processes. Acute hospital peers across Scotland were approached regarding any schemes in place and no active schemes were identified. One service was mentioned in NHS Lothian which involved nurse preparation of monoclonal antibodies in the treatment area in advance of a clinic to allow vial sharing but was deemed unsuccessful and discontinued. NHS Grampian does not operate a CIVAS service so is unable to leverage vial sharing savings associated with CIVAS outside of the full implementation of a CIVAS service. Such a service development would require additional resource. KPMG were unable to provide a list of medications that should be considered, the basis of their estimates or examples of Trusts that they had worked with that had successfully delivered the savings they proposed. Although scheme may be theoretically viable, the suggested savings would require additional resources to realise and there would be low confidence in successful delivery. Therefore, this recommendation should not be progressed. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	1. Vial Sharing SBAR – V0.2

V&S15	Medical Director	NHSG should continue tightening controls on Medical and Dental Locum use. While there are known vacancies against difficult to recruit areas, NHSG should undertake a review and explore options to rationalise service provision in challenged services.	NHS Grampian has taken several steps to increase controls around medical locum use through 2025/26. This formed part of a wider effort around medical workforce which included: Efforts to recruit substantively led to a reduction in agency spend in 202526 of £1.123m. Steps were taken to move agency locums to tier 1 rates which generated in-year (IY) savings of £500k. Improving non-compliant rotas and on-going monitoring. Non-compliant rotas were reduced from 34 to 7 at the time of writing. This materially enhanced how we monitor doctors working hours which had a total savings value of £3.4m Extended 50% on-call rate by two additional hours which led to IY savings of £129k. Aligned additional hours payment for internal NHSG locums to tier 1 agency rate generating IY savings of £285k Further expanded direct engagement which generated IY savings of £100k. Further efforts are included within the 2026/27 Value and Sustainability programme which include planned savings related to: Agency reduction – IY savings of £1.6m Improvement in non-compliant rotas – IY savings of £1.5m Additionally, NHS Grampian has strengthened its oversight of medical pay, its controls and policies through a recently established Medical Pay Board, chaired by the Executive Medical Director. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	1. Medical Pay Presentation – Financial Recovery Board Deep Dive 2nd October 2025. 2. 2025-2026 Savings Tracker – Month 12 3. 2026-2027 Savings Tracker (v1.17) 4. ACW01 Plan on a Page (POAP) and QIA 5. Medical Pay Board Terms of Reference 6. ACW01 IIA
V&S16	Medical Director	Reduced reliance on HBP prescriptions. Streamline internal medication supply processes to reduce reliance on prescriptions, ensuring that necessary medications can be provided directly through hospital systems where appropriate. £0.2m - £0.4m	KPMG were unable to provide any data or evidence as to our relative performance against other NHS Boards in Scotland or detail of the opportunities they referred to being realised within English hospital trusts in terms of specific drugs. NHS Grampian supply around 22,000 prescription items through Hospital Based Prescriptions (HBP) and CoPPr (local electronic version of paper HBP) per year with a value of £3.85m within the acute sector. Majority of this value attributes to Hepatitis C medicines which have an associated a primary care rebate scheme (PCRS) making community supply cost the same as hospital contract prices. Any opportunity for savings is likely to lie in unrealised contract / Drug Tariff price differences for HBP supplied medicines that are not subject to an equalising PCRS. Work was undertaken on the top 20 HBP drugs by spend to quantify any lost opportunities in terms of unrealised hospital contract supplies. However, KPMG's suggestion of releasing £200K through reduced HBP provision lacks evidence in terms of drugs in scope or real life savings experience from other Boards / Trusts. This gives very low confidence of additional savings based on this opportunity and also overlaps with other work ongoing around the Unscheduled care improvement at pace of discharge medicines. Therefore, this recommendation should not be progressed. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	1. Reduce HBP prescribing SBAR V0.2
V&S17	Executive Nurse Director	Improved Grip and Control for bank staff including looking to make permanent the longest serving agency staff, improve the effectiveness of vacancy control panels including the evidence required for submission. £0.5m - £1.9m	This recommendation has been supported through the 2025-2026 Value and Sustainability Savings Programme (Nursing Agency reduction project). As part of this, Nursing Agency controls were established (presented at Financial Recovery Board – 6th November 2025). This work continues into the 2026-2027 Savings Programme as 2 schemes - NMAHP02 (Reduction in Agency Nursing) and NMAHP01 (Health and Social Care Support Workers Workforce Optimisation & Establishment Alignment) which together look to generate a further savings of £2.9 million this financial year. The projects look to safely reduce unregistered nursing expenditure and agency nursing expenditure through a programme of efficiency measures, improved governance and appropriate establishment setting in line with the requirements under the Health and Care (Staffing) (Scotland) Act 2019 (HCSA). This includes increase in delivery of a substantive staffing workforce, alignment with Common Staffing Methodology, and improved staff sickness absence management. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	1. Nursing controls presentation at Financial Recovery Board - 6th November 2025 2. 2025-2026 Savings Tracker – Month 12 3. 2026-2027 Savings Tracker (v1.17) 4. NMAHP01 Plan on a Page (POAP) – 13th May 2026 5. NMAHP02 Plan on a Page (POAP) – 13th May 2026 6. NMAHP01 IIA – May 2026 7. NMAHP02 IIA – May 2026 8. NMAHP01 FQIA 9. NMAHP02 FQIA

V&S18	Director of People & Culture	Grip and control: stop all non-clinical overtime. In FY25 the overtime spend was £3.1m (1.0m in administrative services and £2.1m in support services. £0.1m -£0.5m	This recommendation has been progressed in 2025-2026 through the Vacancy Control Panel and local teams exercising grip and control, resulting in a savings of £239,000 against the stated savings opportunity of £0.1m to £0.5m. These savings are based on controls that were implemented from September and so with the full-year effect of controls in place, it is forecast we could deliver c£478,000 at current rate of savings which places us at the top end of the KPMG stated savings bracket. While we do not have centralised approval of non-clinical overtime as it was deemed not responsive enough to maintain safe service delivery, there has been communications via Staff Briefings to minimise overtime. Our Workforce Information tool also enables oversight of spend by area to facilitate in-depth discussions with managers. The Workforce Information Unit (WUI) have been establishing an additional hours dashboard to support teams in identifying where and when additional hours are being used. The rollout and access to this dashboard is being discussed by Executive Team, which will support further grip and control of non-clinical overtime. We believe we have implemented sufficient controls to deliver, and possibly exceed the savings stated and will continue to monitor monthly. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	1. Financial Recovery Board Slide Pack on Admin and Clerical Deep Dive – 2nd April 2026 2. Financial Recovery Board minutes – 2nd April 2026 3. WUI PowerBI Slide pack – Executive Team meeting
V&S19	Director of People & Culture	Improved Time to Hire: The current average time from job posting to offer is between 41 and 78 days at NHS Grampian against a target of 35 days and an average time between having a role approved and the person starting work being between 102 and 149 (across Medical and Dental, AHP, Nursing and Midwifery and Therapeutics. £1.4m - £1.9m	Time-to-hire KPIs data is collected and monitored by the recruitment team. There are some months which the KPI times increases (around August / September / October) and this is due to the Resident Doctor August intake and the recruitment to Newly Graduate Nurses (NGNs) around this time. Work is ongoing to improve these times. The bulk recruitment of Healthcare Support Workers (HCSWs) enabled by the Common Staffing Methodology budget rebasing created a large number of applications being processed, processes were implemented to better manage the number of applicants being longlisted and shortlisted (this forms part of the V&S scheme NMAHP01). Work is also undertaken through existing V&S scheme ACW01, which aims to reduce the use of Medical Agency and locums. The Acute Transformation team created an integrated dashboard to improve visibility and oversight of medical recruitment and locum use, in response to organisational requirements to better understand, and reduce, time to hire. The dashboard combined: • Locum spend data (originating from finance reports already developed) • Vacancy data (posts, WTE, status) • Recruitment pipeline information (stage, progress, delays) This enabled, for the first time, linkage between: • vacancies and associated locum usage • recruitment progress and ongoing cost pressure • delays within the recruitment pathway and sustained reliance on locums The design intent was to move from retrospective reporting to regular operational oversight, with the expectation that services would review the data on a routine basis to support: • earlier identification of recruitment delays • escalation of blockers in the recruitment pathway • reduction in avoidable locum spend through improved recruitment flow • These schemes focus on increasing the number of NHS Grampian employed staff and reducing recruitment delays, resulting in an improved time-to-hire. This pilot work delivered an initial system-level view of the relationship between recruitment and locum use, creating the conditions for improved oversight of time to hire. Further work is required around ownership, data quality, embedding dashboard into routine management and governance processes.	1. Monthly monitoring of workforce KPIs (Time to Hire April 25- March 26) 2. Locum and Vacancy Dashboard overview 3. ACW01 Medical Agency Reduction Plan On a Page Savings template (£1.6m savings) 4. NMAHP01 Plan on a Page

			First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	
V&S20	Director of People & Culture	Training Expenses present a notable opportunity, with £3.0m spent in FY25. While essential for maintaining clinical quality, a closer examination suggests potential over-classification of general staff development costs and inconsistent application of policy. Streamlining this spend through pre-approval processes, digital delivery, and a centralised training function could unlock up to £0.2m in savings.	In October 2024, the Value & Sustainability team implemented Efficiency Protocols related to this recommendation, specifically ones for Training Budgets and Conferences, Seminars. This provided clear guidance to support managers to apply a consistent approach for authorising training. These were agreed with the Chief Executive Team. These protocols are in the process of being refreshed, to ensure ongoing clear support for managers around authorisation of training. There has been a £240k reduction in spend from 24/25 to 25/26 which demonstrates we have achieved the value set by KPMG. NHS Grampian has a clear commitment to staff training, most notably its requirement to deliver statutory and mandatory training and clinical training; and this largely accounts for the £2.7m spend. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	1. Efficiency Protocol: Training Budgets (October 2024) 2. Efficiency Protocol: Seminars & Conferences (October 2024) 3. Training Expenses Data – screenshot taken 13th May 2025
V&S21	Director of Infrastructure & Sustainability	Installation of photovoltaic (PV) solar panels. Reduce electricity consumption by installing integrated photovoltaic (PV) solar panels on the flat roofs. Feasibility studies indicate that 5 sites are available for installation, requiring an initial investment of £1.7m, with projected annual savings of £114k and payback periods ranging from 6 to 29 years. £0.1m - £0.1m.	Implementation of this recommendation was dependent on the availability of additional capital funding to support the investment and has been partly implemented with the assistance of grant funding from the Scottish Government to install PV panels on the Mathew Hay building. The installation is now complete and will shortly become live with an estimated recurring energy saving of £50k per annum. This project is included as a Value & Sustainability Savings Scheme for 2026-2027 and was approved through a Quality Impact Assessment Panel on 27th January 2026. Future PV installations will be progressed as funding allows however, in the short term, the Board's Building and Fleet decarbonisation programme prioritises the roll out of LED lighting installations as a more effective use of funding, delivering a higher recurring saving and a higher level of reduction in carbon emissions than PV installations. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	1. QIA panel final report 27 May 2026 2. Building and Fleet decarbonisation programme for 2026/27 3. IS02 IIA-V3 4. IS02POAP 2026.27.v2 5. IS02 QIA 2026.27
V&S22	Director of Finance	Contract Leakage Phase : Following the first phase of the Cognitive Contract Management (CCM) project to address contract leakage at the Health Board, the second set of contracts totalling an additional £40m of addressable spend (spend to review)has been identified. It is recommended that this moves ahead to unlock additional value from contract leakage. £1.4m - £2.1m.	This recommendation relates to progressing a second tranche of the Cognitive Contract Management (CCM) programme (delivered with KPMG) to identify and address contract leakage across further contracts. The contracts which would be targeted were not identified at this stage. As part of the initial CCM tranche delivered with KPMG, contract leakage opportunities were identified across two contracts, covering items such as correct application of contract rates/charges, invoice validation, and application of KPI-related service credits. Other contracts reviewed were translation and food contracts which did not generate contract related saving opportunities. Delivery activity has focused on agreeing positions with suppliers, implementing improved controls to prevent recurrence, and realising savings. While a second phase was identified, a longer-term sustainable solution has been delivered through the recruitment of a Procurement Contract Manager who continues to embed contract management activity as business-as-usual, with potential expansion of contract management activity within additional contracts as capacity and governance allow. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	1. NHS Grampian – Contract Review Services Report 2. NHS Grampian – Contract Review Report 3. Job Approval Form and advert - Procurement Contract Manager

V&S24	Director of People & Culture	Digital Back Office Transformation: Leveraging technology to support or replace much of the administrative work performed by staff across Bands 1-4 can drive efficiency and generate savings. £1.2m - £1.6m	A Director's Letter (DL) which included legal directions was issued on 14th November 2025 setting out arrangements for a renewed approach to population-based planning whereby Health Boards are to organise into two collaborative sub-national structures: Scotland East and Scotland West. NHS Grampian forms part of Scotland East. Each will focus on four shared priorities, of which one is a Once for Scotland approach to business systems. The priority aims for full implementation of a Once for Scotland Approach to Business Systems in a manner which ensures effective programme delivery, governance and assurance including the Investment of the appropriate level of resources necessary to fully deliver programme outcomes to deliver single system for Finance, HR, Payroll & Procurement to save money and reduce waste by October 2028. NHS Grampians position is this workstream will supersede any internal efforts to bring about technological efficiencies in the back office and that any financial savings derived will form part of the outputs of this sub-national work. It is therefore proposed with NHS Grampian leading and engaging in this work, that the Health Board has sufficiently met the requirements of this recommendation; and that it is now closed with the action that any savings for October 2028 be included in the Value and Sustainability for 2028/2029 and 2029/30. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	1.Business Systems Grampian Project Team Terms of Reference 3rd December 2025 2. Business Systems Grampian Oversight Group Terms of Reference 3rd December 2025 3. Subnational updates – 26th January 2026 4. Subnational updates – 16th March 2026 5. Subnational updates – 15th April 2026
V&S25	Director of Infrastructure & Sustainability	Estates: Paper towel replacement. Replacement of paper towels with hand dryers. £0.1m - £0.2m.	Recent evidence outlined in the NHS National Services Literature Review on Hand Hygiene (V2 - 2023) highlights that paper towels are recommended over hand dryers for hospital and other Health and Social Care Settings. Hand dryers can introduce the risk of dispersing microorganisms into the environment. Given this recommendation does not align with current national guidance and could increase infection risks, this has not been progressed. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	1. Indications and Techniques for Hand Hygiene Literature Review – NHS National Services Scotland – V2 26th January 2023
V&S26	Executive Nurse Director	Work is also recommended to independently validate if the staffing levels within wards are aligned to the requirements of Health and Social Care staffing legislation and if there is potential for improvement in terms of standardising patient acuity assessments across different wards (if they aren't standardised already) to identify opportunities to right-size the size of Nursing staff, while also ensuring continued legislative compliance	Further conversations were carried out with Scottish Government regarding this recommendation. It was agreed not to be progressed, as any right-sizing approach would need to be considering the wider workforce. Approaches to workforce and supporting deliverable recommendations continue to be discussed at the Assurance board and supporting Workforce Subgroup. Closure endorsed at PAFIC 22nd July 2026 meeting.	1. Email communication from Scottish Government - 6th January 2026 2. NHS Grampian Assurance Board minutes – 4th December 2025 3. NHS Grampian Assurance Board minutes – 10th February 2026

Appendix B: Unscheduled Care Recommendations

Reference number	Exec Sponsor	Recommendation	Narrative summary	Evidence Base
USC01	Acute Triumvirate & IJB Chief Officers	Consider a short-term reconfiguration of physical acute bed capacity to align this better to current activity, and to improve patient flow by reducing the number of medical outliers.	Recent years have seen a shift in activity, particularly in our frailty and general medicine cohorts. More frail, older people are being managed in general medicine pathways, rather than specialist frailty pathways, leading to longer lengths of stay and increased boarding (medical outliers). Patients admitted to General Medicine beds generally have a length of stay of 2-3 days longer than those in Frailty. Our Unscheduled Care Whole System Improvement Plan 2025-2027 includes an intention to reconfigure acute bed base capacity across frailty and general medicine (Workstream Ref USC05) to better serve the needs and demand of frailty activity in the acute hospital more sustainably, thus reduce the need for 'boarding' into other wards. Outline plans have been agreed, and approved in principle by the Executive Team. An implementation plan is being costed and developed, and reconfiguration expected to be complete autumn 2026, which will give sustained improvement in patient flow and utilisation of acute bed capacity. To address immediate performance issues and pressures, the Site Director (appointed Jan 2026) has ensured a focus on improving flow rather than opening more capacity. In January 'Boarders Week' began to address general medicine boarders (outliers), and a continuous improvement lens to maintain lower boarding numbers has been maintained since. A Flow Essentials pack was developed to ensure consistency in optimising flow and reducing reliance on boarding. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	1. SPC chart showing sustained decrease in general medical boarders at ARI (Jan 26-Mar 26) 2. Flow Essentials pack 3. Frailty Expansion paper, Apr 2026
USC02	Acute Triumvirate & IJB Chief Officers	Unscheduled Care: Identification of alternative services to improve flow and outcomes	This overlaps with USC03 – the below has been copied from USC03 given the specific recommendation sitting under this theme/idea for development. Monitoring lengths of stay across wards and patient cohorts undertaken and monitored through Illuminate reports but no opportunity for cost saving has been identified with any particular cohort. However, a number of initiatives within the USC Whole System Improvement Plan will contribute to reducing length of stay and increasing zero-day length of stay pathways as this is recognised as a key enabler of improving access and quality performance. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	Same as USC03 1. Tableau Illuminate Report "Patient Stay 7/14 days" 2. Whole System Improvement Plan
USC03	Acute Triumvirate	Identify the cohorts associated with long lengths of stay within the acute and their characteristics, based on diagnoses codes and length of stay bands (0 days, 1-6 days, 7-13 days, etc.).	Monitoring lengths of stay across wards and patient cohorts undertaken and monitored through Illuminate reports but no opportunity for cost saving has been identified with any particular cohort. However, a number of initiatives within the USC Whole System Improvement Plan will contribute to reducing length of stay and increasing zero-day length of stay pathways as this is recognised as a key enabler of improving access and quality performance. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	1. Tableau Illuminate Report "Patient Stay 7/14 days" 2. Whole System Improvement Plan
USC04	Acute Triumvirate	Work with front-line teams to ensure full awareness of patient navigation routes and available services.	Strengthening and expansion of Flow Navigation Centre (FNC) included in Whole System Improvement Plan (USC1&2) focus on increasing utilisation and system awareness of Flow Navigation Centre as the primary navigation service. A key element is collaboration with GMED (out of hours primary care) service for GMED clinicians to participate in the FNC rota providing a dual benefit of sustaining FNC rotas and joint working across the services giving greater awareness to front line teams in both services of the other. Focussed working with Scottish Ambulance Service colleagues to increase use of 'Call Before You Convey' to support both SAS crews and hospital teams to identify the best pathway/service for the patient. Expansion of FNC pathways with NHS24 and community pharmacy have further increase alternative routes and awareness of these. FNC team now produce a monthly newsletter and have developed a Sharepoint site to increase visibility and awareness of the service.	1. Actions 1&2 Whole System Improvement Plan, Workstream Charters 2. FNC Newsletter Dec 2025 3. FNC Newsletter Jan 2026 4. Grampian USC System Improvement Plan - Sept 2025 5. FNC SharePoint site - https://scottish.sharepoint.com/sites/GRAMFlowNavigation/SitePages/FNC-Explained.aspx?startedResponseCatch=true

			First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	
USC05	Acute Triumvirate	Unscheduled Care: Acute bed-base configuration	This recommendation has the same rationale as USC01, which is copied below. Recent years have seen a shift in activity, particularly in our frailty and general medicine cohorts. More frail, older people are being managed in general medicine pathways, rather than specialist frailty pathways, leading to longer lengths of stay and increased boarding (medical outliers). Patients admitted to General Medicine beds generally have a length of stay of 2-3 days longer than those in Frailty. Our Unscheduled Care Whole System Improvement Plan 2025-2027 includes an intention to reconfigure acute bed base capacity across frailty and general medicine (Workstream Ref USC05) to better serve the needs and demand of frailty activity in the acute hospital more sustainably, thus reduce the need for 'boarding' into other wards. Outline plans have been agreed, and approved in principle by the Executive Team. An implementation plan is being costed and developed, and reconfiguration expected to be complete autumn 2026, which will give sustained improvement in patient flow and utilisation of acute bed capacity. To address immediate performance issues and pressures, the Site Director (appointed Jan 2026) has ensured a focus on improving flow rather than opening more capacity. In January 'Boarders Week' began to address general medicine boarders (outliers), and a continuous improvement lens to maintain lower boarding numbers has been maintained since. A Flow Essentials pack was developed to ensure consistency in optimising flow and reducing reliance on boarding. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	Same as USC01: 1. SPC chart showing sustained decrease in general medical boarders at ARI (Jan 26-Mar 26) 2. Flow Essentials pack 3. Frailty Expansion proposal
USC06	Acute Triumvirate	Identify opportunities to link clinical systems across acute and ambulance providers to facilitate swifter patient navigation to the most appropriate service, based on availability.	A change to clinical systems for ambulance providers is not within our control, however we did test a joint Transportation Hub with SAS to better co-ordinate transport out of hospital with an additional local patient transport service vehicle being available to support early discharges. Transport Hub was successfully utilised during severe weather, and outcomes used to incorporate longer term arrangements into the Integrated Flow Hub (Workstream 12 of the Whole System Improvement Plan). An additional two Hospital Ambulance Liaison Officer (HALO) roles were funded by the Whole System Improvement Plan, over winter 25/26 to work in partnership with NHSG and ARI to develop processes which improve patient flow for both Patient Transport Service (PTS) patients and hospital turnaround times for SAS Accident and Emergency units (AEU) at ARI. The post holders will also develop relationships between SAS, NHSG and ARI for the provision of initiatives and reports in partnership with key stakeholders ensuring a reduction in Ambulance turnaround times and improve discharge performance. The post holders will have a pivotal role in developing the interface between ARI, NHSG senior site managers and the SAS. These roles have been extended into 26/27. Note also recommendation USC04 which details the work of the Flow Navigation Centre to increase use of Call Before You Convey among ambulance crews. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	1. Change Request Form outlining proposal to amend WSIP action USC12 to incorporate transport function 2. Memorandum of Understanding re HALO roles

USC07	Acute Triumvirate & IJB Chief Officers	NHSG should employ root cause analysis to inform its approach to reducing delayed discharges, which would in turn reduce nurse expenditure. This is discussed further in the Activity section.	The USC Programme Board commissioned logic and data modelling in winter 2025 to analyse, understand and inform its approach to reducing delayed discharges. This has been used to develop monthly insight reports to ensure ongoing understanding of changes and inform future approach. A new process to identify and manage delays was introduced in March 2026. The 'Goldilocks' report identifies all patients delayed for any reason at any given time. This allows more accurate, real time, reporting to deepen our understanding of the reasons for delays, and enables immediate action to be taken to address blockers and transfer patients to their next care location or discharge to home. NHSG and it's partner HSCPs remain committed to Discharge without Delay (DwD) principles and are members of the national DwD collaborative. The Whole System Improvement Plan (Sept 2025) creates additional Discharge to Assess capacity across Aberdeenshire and Moray. DwD Needs Assessment are carried out bi-annually to identify areas for improvement. Whilst these processes will contribute to overall efficiencies, and improvements in our access and quality performance, they will not directly reduce nurse expenditure. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	1. Logic model completed, providing analysis of greatest impact opportunities and used to inform and refine improvement activity. 2. Discharge without Delay Needs Assessment (April 2026, in progress) 3. Sample 'Goldilocks 'report
USC08	Acute Triumvirate & IJB Chief Officers	There are likely opportunities for NHSG to free up any beds which are delayed due to internal blockers. There is a further opportunity for NHSG to continue to develop its community pathways and work collaboratively with the HSCPs/IJBs to release the beds occupied by delayed discharges; thereby enabling the rightsizing of the acute clinical staff base and optimising the use of Bank and Agency spend across both Nursing and Medical staff.	Our USC Whole System Improvement plan (developed autumn 2025) takes account of the single improvement plan recommendations, and aims to address delays by delivering a number of workstreams intended to expand or create new community pathways. These include: - Enhanced Stepdown Pathways to Community Hospitals (Aberdeenshire HSCP) -Moray Home Assessment Pathways (Moray HSCP) -Discharge to Assess (Aberdeenshire HSCP) - "Firebreak" (expedite transfers to care placements) (Aberdeenshire HSCP) - Hospital at Home Expansion (Aberdeen City HSCP; Aberdeenshire HSCP) Our Health Intelligence team were commissioned late 2025 to carry out further data modelling of the plan to inform to what extent this would deliver improvement, and inform future planning and priorities. The Aberdeenshire mini firebreak (Dec/Jan 2026) and full firebreak (Feb 26) enabled bed days to be recovered and reduced hospital occupancy. A new process to identify and manage delays was introduced in March 2026. The 'Goldilocks' report identifies all patients delayed for any reason at any given time. This is reviewed daily with HSCPs to address blockers to enable transfer/discharge of patients. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	1. Whole System Improvement Plan (Sept 2025) (includes both in-hospital flow improvement and new community pathways) & Workstream charters for community pathway workstreams (USC13, USC14&17, USC15, USC16 USC18) 2. Logic model 3. Aberdeenshire firebreak report 4. Sample 'Goldilocks' report 5. CfSD and assurance board sub group presentation Jan 2026
USC12	Acute Triumvirate and IJB COs	Unscheduled Care: Maximising admission avoidance	This was not a specific recommendation in the final report but a theme encompassing a number of specific recommendations so suggest this is removed as a specific item. See specific recommendations: **USC15** Review the staffing model and admission criteria for Hospital at Home and out-of-hours services to identify whether any adjustments could be made to increase their utilisation, noting that both services were underspent in 2024/25. **USC04** Work with front-line teams to ensure full awareness of patient navigation routes and available services. **USC06** Identify opportunities to link clinical systems across acute and ambulance providers to facilitate swifter patient navigation to the most appropriate service, based on availability. Closure endorsed at PAFIC 22nd July 2026 meeting.	See submissions for USC04 / USC06 / USC15
USC13	Acute Triumvirate and IJB COs	Unscheduled Care: Post-discharge capacity	This was a theme of the report rather than a specific recommendation and should be removed a separate item. For the associated recommendation see: *USC16: Work with the HSCPs/IJBs to explore opportunities to align onward capacity for patients with complex needs (e.g. dementia and bariatric care), is right-sized and configured for demand within the system, and to reflect the changing demographics of Aberdeen City, Aberdeenshire and Moray (due for closure Dec 2026).*	N/A

			Closure endorsed at PAFIC 22nd July 2026 meeting.	

Appendix B: Planned Care Recommendations

Reference number	Exec Sponsor	Recommendation	Narrative summary	Evidence Base
PC01	Chief Officer for Acute Services	Improve Endoscopy Utilisation. The current utilisation rate for Endoscopy is 70% at ARI and 86% at Dr Gray's. There is an opportunity to increase Endoscopy utilisation by reducing cancellation rates (ARI 24%, Dr Gray's 15%) to improve utilisation of substantive capacity and reduce WLIs. £0.2m - £0.2m.	As a system we are unclear how the utilisation rate quoted was arrived at. The Endoscopy Management System is being developed to allow it to report on utilisation of sessions but at present it does not have this capacity. We will feed these reports into our suite of efficiency measures when they do become available. The Endoscopy Service team is however intended to commence manual work on room and slot utilisation as an area of focus over the next couple of months. NHS Grampian however does have significant unmet demand for Endoscopy Service with longer than desired waits for both new and surveillance patients so whilst an area of efficiency we do not believe it is plausible that this will translate into unused capacity that can be disinvested from to release cash savings. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	1. Surveillance Monthly Management Meeting (MMI) Reports, Current New Waits. For the period October 2025 to March 2026, cancellation rates (Could Not Attend/Did Not Attend) that had a high chance of lost capacity (i.e. within 48 hours of appointment) were 14% at ARI, 18% at Dr Gray's. It is not possible to know how many of those were utilised by patients on the waiting list, but the admin team actively seeks short-notice bookings for procedures that don't require 2-day prep. The information is derived from administrative data collected by the Endoscopy Management System (EMS) that is used for management of all endoscopy activity. Cancellation and activity data for the October-March time period were extracted on 22 April 2026
PC02	Chief Officer for Acute Services	Improvement in Day Case pathways. Opportunity to reduce unnecessary conversion of planned day case procedures to inpatient admissions. For FY24/25, 2,466 procedures were converted from day case to inpatient, representing a 6.3% conversion rate. £0.2m - £0.3m.	Increasing our day case rate is a desirable efficiency metric that improves patient experience and the hospital efficiency. Our current rates are considered depressed due to not having the short stay theatre complex available for use for the past several years that has limited the volume of day case activity possible to schedule in Aberdeen Royal Infirmary (ARI) as our primary site. With short stay coming back into operation we would anticipate an improved day case rate and this will be a continuous improvement effort as clinical practice continues to evolve. This will be monitored via the Planned Care Programme Board (meets monthly) and via the Acute Sector Governance System. However in terms of Value of Sustainability the financial saving from this shift is only really realised if inpatient beds are closed with consequent staffing reductions as a consequence. Given ARI regularly operates at > 110% of its capacity it is implausible in the foreseeable future that sufficient volume of surgical patients could be converted to day case to deliver a financial saving by closing beds. Therefore, this is not viable for generating savings. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	1. ARI Capacity and Occupancy trends report 24th April 2026

PC03	Chief Officer for Acute Services	Increasing Patient Initiated Returns (PIR): Currently, only 8% of return outpatient appointments are managed via Patient Initiated Return (PIR) or Open Return (OR) pathways. This presents a significant opportunity to optimise capacity, particularly given the Trust's [sic] low New: Return ratio (2.3 vs peer benchmark of 2.9), which indicates available demand to backfill released slots. £0.2m - £0.3m.	Increasing our volume is a core efficiency improvement that we are keen to maximise. This was and remains a key improvement action in the 2025/26 elective care plan and incoming 26/27 elective care plan and service planning cycle. We have already achieved an improvement from approximately 10,000 patients in 2024/23 to just under 11,500, and we plan to improve on this further. Converting standard return patients to PIR is envisaged to reduce the demand for return patients which will both: (a) Reduce the backlog of return outpatient patients awaiting their appointment beyond their recall date (b) Ideally create sufficient capacity to increase the volume of new appointments available to reduce the volume of patients waiting beyond the 12 week standard for their new appointment Given however that we have significant volumes of return patients waiting beyond their planned recall date and significant volumes of new patients waiting beyond the waiting time standard it is not envisaged in the foreseeable future that this can be delivered to the extent that a reduction in staff headcount could be delivered to release funding. Therefore, this is not viable for generating savings. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	1. Current New Outpatient Waiting List & Trends 2. Current Return Outpatient Waiting List & Trends 3. Current PIR rate, conversion and trends 4. Active Clinical Referral Triage and PIR Summary May 2026
PC04	Chief Officer for Acute Services	We recommend that NHSG undertake further work to understand the drivers of the increase in outpatient appointments. The Health Board should work with Health Improvement Scotland to assess and introduce options to reduce outpatient activity. If the increase in activity is real, there is a significant opportunity to release costs and clinical time, which could be refocused on UEC and patient discharge. Reducing number of outpatient appointments back to 2019/20 numbers could unlock between £10 million to £15 million in savings	NHS Grampian's Public Health team quantified the change in population sickness and demographic ageing – of particular note is the proportion of population reaching pensionable age, at which point they become the major users of health care services. As such achieving a reduction in outpatient activity is considered unlikely. We note that NHS Grampian has the lowest new outpatient (OP) referral rate of all Scottish NHS Boards which suggests that further opportunities for referral avoidance are limited. The growing trend of referrals is clearly evident though broadly being mitigated by Advanced Clinical Referral Triage and associated activities. As well as this true increase we note that in terms of total outpatient activity there are decisions and data quality improvements that need to be appreciated when comparing simple numbers: The strategic push for virtual appointments has created the need for the secondary care hubs to carry out associated diagnostic measurements for these patients. This increases the net number of appointments per patient (though is considered an overall improvement). We have improved the capture of ward attenders, ad hoc outpatient activity, and in particular the capture of activity delivered by Allied Healthcare Professionals (AHP) staff. This increase is broadly considered an improvement in recording rather than an increase in actual activity. The deployment of scheduled Emergency Department attendances, Flow Navigation Centre appointments and the variety of hot clinics all contribute to an overall increase in total outpatient activity In summary the increase noted is: Partly demographic, Partly system changes, Partly improved data capture. We also note that we have significant outpatient backlogs in both new and returns and our primary objective is to increase our outpatient activity, not reduce it. We have and continue to engage with Healthcare Improvement Scotland (HIS) as appropriate. Whilst demand management remains a key feature that will be monitored by the Planned Care programme board (which meets monthly) we do not foresee a scenario in the foreseeable future where we can reduce our total outpatient activity to a level that would support a reduction in staffing to release costs. Therefore, this is not viable for generating savings. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	National Records of Scotland Population projections - Aberdeenshire's pensionable population is expected to increase by 20.5% between 2022-2032 (eg 2% per year). There are no projections beyond that date but no reason it won't continue. The NHS Grampian's population structure of 2025 (figure provided in evidence) shows the size of population that will be reaching pensionable age within the next 30 years; the numbers we have currently attending healthcare services are only the initial waves of the oncoming tide. 1. HIS Timeline (Sprint Overview) 2. Memorandum of Understanding (Sprint) – HIS and Dermatology - July 2025 3. Elective Care Plan and Intent around long waits 4. NHS Grampian population projection 5. Subnational Population Projections 2022 – National Records of Scotland (NRS) 6. Waiting Lists and Trends

PC05	Chief Officer for Acute Services	Clinical Productivity: Rightsizing Outpatients.2024/25, as compared to 2019/20. However, NHSG Management have informed that waiting lists continue to increase. If NHSG reduce the outpatient activity to FY19/20 levels, this is equivalent to c.80 FTE Consultant positions that can be utilised to support elsewhere. £10.0m - £15.0m	The rationale is the same as PC04: Outpatient Activity. NHS Grampian's Public Health team quantified the change in population sickness and demographic ageing – of particular note is the proportion of population reaching pensionable age, at which point they become the major users of health care services. As such achieving a reduction in outpatient activity is considered unlikely. We note that NHS Grampian has the lowest new outpatient (OP) referral rate of all Scottish NHS Boards which suggests that further opportunities for referral avoidance are limited. The growing trend of referrals is clearly evident though broadly being mitigated by Advanced Clinical Referral Triage and associated activities. As well as this true increase we note that in terms of total outpatient activity there are decisions and data quality improvements that need to be appreciated when comparing simple numbers: The strategic push for virtual appointments has created the need for the secondary care hubs to carry out associated diagnostic measurements for these patients. This increases the net number of appointments per patient (though is considered an overall improvement) We have improved the capture of ward attenders, ad hoc outpatient activity, and in particular the capture of activity delivered by Allied Healthcare Professionals (AHP) staff. This increase is broadly considered an improvement in recording rather than an increase in actual activity. The deployment of scheduled Emergency Department attendances, Flow Navigation Centre appointments and the variety of hot clinics all contribute to an overall increase in total outpatient activity In summary the increase noted is: Partly demographic, Partly system changes, Partly improved data capture We also note that we have significant outpatient backlogs in both new and returns and our primary objective is to increase our outpatient activity, not reduce it. Whilst demand management remains a key feature that will be monitored by the Planned Care programme board (which meets monthly) we do not foresee a scenario in the foreseeable future where we can reduce our total outpatient activity to a level that would support a reduction in staffing to release costs. Therefore, this is not viable for generating savings. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	The evidence is the same as PC04: Outpatient Activity. National Records of Scotland Population projections - Aberdeenshire's pensionable population is expected to increase by 20.5% between 2022-2032 (eg 2% per year). There are no projections beyond that date but no reason it won't continue. The NHS Grampian's population structure of 2025 (figure provided in evidence) shows the size of population that will be reaching pensionable age within the next 30 years; the numbers we have currently attending healthcare services are only the initial waves of the oncoming tide. 1. Elective Care Plan and Intent around long waits 2. NHS Grampian population projection 3. Subnational Population Projections 2022. National Records of Scotland (NRS) 4. Waiting Lists and Trends.
PC06	Chief Officer for Acute Services	Outpatient booking cancellation review. The current cancellation rate in Outpatients stands at 18%, equating to 320,380 appointments. £0.2m - £0.5m.	The KPMG review looked at both the appointment rescheduling rate along with the Could Not Attend (CNA) or Was Not Brought (WNB) rate and Did Not Attend (DNA) rate. There has been improvement in the rescheduling rate since the review. There are various reasons for rescheduling these include: Higher rates in areas with direct booking, unsupported by a clinical admin team Late notice clinic alterations or cancellations. Either partial or complete. We agree lower rates are more efficient and there has been improvements since the KPMG report. However we do not believe the rates are sufficient that improvement would lead to an ability to shrink the outpatient clinical administration team and supporting areas currently unsupported by the clinical administration team would require an expansion of the team which is unlikely to be able to be facilitated by resource transfer from the existing teams In terms of the WNB/CNA and DNA rates then CNA patients with notice do not equate to lost capacity as we have dedicated processes to fill these spaces. Late notice CNAs and DNAs do result in lost capacity. We seek to minimise these through the text reminder service which is mature in the outpatient (OP) space. We also run patient focussed booking as far as possible which we believe is beneficial in terms of overall cancellation and DNA rates. Comparison with other boards in Scotland for DNA rates would suggest that overall we have one of the lowest new outpatient DNA rates in Scotland and are middle of the pack for Return outpatient DNAs. Whilst we would always wish to minimise DNA rates is it implausible that the current rate would be cash releasing even if dropped to zero; though this would allow a reduction in overall waiting times. Therefore, this is not viable for generating savings. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	Discovery: The patient DNA rate at NHS Grampian, relative to Scotland average (the number on the far left), and other NHS Scotland boards (the grey dots in the chart. NHS Grampian has the same levels of return OP DNAs as other boards, but a lower new OP DNA rate than most other boards. (Figure provided in evidence template). 1. Patient DNA rates

PC07	Chief Officer for Acute Services	Outpatient booking process review. There is scope to introduce alternative methods of booking outpatients including Robotic Processing Automation (RPA), implementation of AI tools and/or a choose and book style system to enable patient led booking. This could reduce requirements by between 20 and 40 WTE depending on integration. £0.6m -£1.2m	There is no available funding or resource within the Digital Directorate to progress any of these suggestions. We are aware of the national Digital Front Door Project (MyCare App) which has online appointment booking in its roadmap. We do not believe we have the resources or that there is value in seeking to diverge from the national system but there is a dedicated Project Team for local implementation of the Digital Front Door Project that will monitor and facilities the introduction. Therefore, this recommendation would not be viable to move forward nor generated the suggested savings. We are currently engaging with the rollout of the MyCare App and will monitor any benefits derived from it. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	1. Digital Front Door Roadmap March 2026

Appendix B: Culture & Leadership Recommendations

Reference number	Exec Sponsor	Recommendation	Narrative Summary	Evidence Base
CLG03	Director of Finance	Any residual risk of IJB overspends should be considered within NHSG's own financial governance arrangements to ensure early development of mitigation strategies and saving schemes, as appropriate.	Enhanced detail on the IJB financial position has been included in the monthly finance monitoring report and features in every Board finance report (evidence files 1,2,3,4). Additionally, a distinct report on IJB finances was reported to the Board in October 2025 (evidence file 1), December 2025 (evidence file 2) and February (evidence file 3). These reports will continue to be provided to the Board throughout 2026/27. NHS Grampian's Director of Finance and Deputy Director of Finance met with Council Section 95 Officers and IJB Chief Finance Officers on a monthly basis throughout 2025/26 to provide updates on the latest financial positions and expected finance outturn. Where performance deviated from plan, support provided across the system to ensure development of a robust financial recovery plan. Information on IJB positions shared at the Finance Recovery Board on the 8th January 2026. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	Board reports from October 2025, December 2025, February 2026 and March 2026. (File 1,2,3,4) Finance Monthly Budget Monitoring Reports (File 5) Distinct IJB Finance Reports from October 2025, December 2025 and February 2026 NHS Grampian Board (File 1,2,3) IJB Finance Meeting dates: 18th August 2025, 23rd September 2025, 20th October 2025, 17th November 2025, 15th December 2025, 20th January 2026, 16th February 2026, 18th March 2026, 21st April 2026 Finance Recovery Board agenda and presentations (File 6)
CLG04	Director of Finance	Consider adopting a more exception-based approach to finance reporting, highlighting key changes, deteriorations or improvements from the previous month. A deep dive approach could also be adopted where different areas are prioritised for more detailed analysis in certain months.	An enhanced budget monitoring report has been developed and used from July 2025 (evidence file 5), which improves visibility and accountability for budgets at a senior level. The Board Finance report (evidence file 1,2,3,4) has also been revised, informed by national best practice guidance, to support improved oversight and scrutiny at Board level. Finance continues to be reported at every Performance, Finance and Infrastructure Committee (PAFIC) using the revised Finance Monitoring report (evidence file 10). The detailed monitoring reports includes focus on improving or deteriorating portfolios, with a further "deep dive" review undertaken to highlight the causes of the movement and actions being taken to address financial deterioration. The Finance Recovery Board (evidence file 13) meets monthly, with a focus on critical areas to provide scrutiny and assurance over the work being undertaken to address financial performance. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	Board reports from October 2025, December 2025, February 2026 and March 2026. (File 1,2,3,4) Finance Monthly Budget Monitoring Reports (File 5) CET reports (File 9) PAFIC reports from September 2025, November 2025, January 2026 and April 2026 (File 10) Financial Recovery Board agenda, papers and minutes (File 13)

CLG05	Director of Finance	Include reporting on IJB expenditure within monthly finance reports to ensure that the Board has greater awareness of areas of overspend within IJBs and is able to provide greater scrutiny and challenge.	Enhanced detail on the IJB financial position has been included in the monthly finance monitoring report and features in every Board finance report (evidence files 1,2,3,4). Additionally, a distinct report on IJB finances was reported to the Board in October 2025 (evidence file 1), December 2025 (evidence file 2) and February (evidence file 3). These reports will continue to be provided to the Board throughout 2026/27. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	Board reports from October 2025, December 2025, February 2026 and March 2026. (File 1,2,3,4) Finance Monthly Budget Monitoring Reports (File 5) Distinct IJB Finance Reports from October 2025, December 2025 and February 2026 NHS Grampian Board (File 1,2,3)
CLG06	Director of Finance	NHSG should closely monitor performance of the IJBs and proactively engage with the IJB to prevent and manage any in-year overspend that may be passed on to NHSG as additional pressures. This can include increased scrutiny on financial plans and performance reports prepared by the IJBs as well as to work collaboratively to develop schemes which can mitigate these risks.	Enhanced detail on the IJB financial position has been included in the monthly finance monitoring report and features in every Board finance report (evidence files 1,2,3,4). Additionally, a distinct report on IJB finances was reported to the Board in October 2025 (evidence file 1), December 2025 (evidence file 2) and February (evidence file 3). These reports will continue to be provided to the Board throughout 2026/27. NHS Grampian's Director of Finance and Deputy Director of Finance met with Council Section 95 Officers and IJB Chief Finance Officers on a monthly basis throughout 2025/26 to provide updates on the latest financial positions and expected finance outturn. Where performance deviated from plan, support provided across the system to ensure development of a robust financial recovery plan. Information on IJB positions shared at the Finance Recovery Board on the 8th January 2026. Whole system financial planning held on 7 November 2025 with a further session held on the 13th February 2026 (evidence file 7). These sessions involved Executive leaders from NHS Grampian, the three Councils and the three Integration Joint Boards to share information and to support integrated financial planning. This approach will be built on further as a system to build our critical path for 2027/28. The North East Transformation Group has been re-established to support the transformation and redesign of health and social care services to maintain or improve health outcomes for its customers and patients while delivering long term financial sustainability. The first meeting was held in March 2026, with future bi-monthly meetings. A Diagnostic is to be commissioned via this group, supported by £150k of Scottish Government funding, to: Create a credible, shared understanding of the opportunities that exist, drawing on expertise and evidence from elsewhere. Support Partners to agree which opportunities can be progressed locally, and which require further collective investment and planning Confirm a select number of opportunities to progress to full programme initiation document (PID) or short form business case level that enable implementation route map and clear benefits realisation. On the 10th March 2026, NHS Grampian and its partners, provided a presentation (evidence file 8) on Integrated Financial and Service Planning to the NHS Grampian Assurance Board. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	Board reports from October 2025, December 2025, February 2026 and March 2026. (File 1,2,3,4) Finance Monthly Budget Monitoring Reports (File 5) Distinct IJB Finance Reports from October 2025, December 2025 and February 2026 NHS Grampian Board (File 1,2,3) IJB Finance Meeting dates: 18th August 2025, 23rd September 2025, 20th October 2025, 17th November 2025, 15th December 2025, 20th January 2026, 16th February 2026, 18th March 2026, 21st April 2026 Finance Recovery Board agenda and presentations (File 6) Actions and tracker from workshop (File 7) Whole system budget presentation – Assurance Board (File 8)
CLG07	Director of Finance	NHS Grampian should seek to learn from national best practice regarding the governance and management of delegated budgets	Refer to CLG06 First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	Board reports from October 2025, December 2025, February 2026 and March 2026. (File 1,2,3,4) Finance Monthly Budget Monitoring Reports (File 5) Distinct IJB Finance Reports from October 2025, December 2025 and February 2026 NHS Grampian Board (File 1,2,3) IJB Finance Meeting dates: 18th August 2025, 23rd September 2025, 20th October 2025, 17th November 2025, 15th December 2025, 20th January 2026, 16th February 2026, 18th March 2026, 21st April 2026 Finance Recovery Board agenda and

				presentations (File 6) Actions and tracker from workshop (File 7) Whole system budget presentation – Assurance Board (File 8)
CLG08	Director of Finance	There are opportunities for NHSG to take a more agile approach to financial reporting and monitoring. This should also include a comprehensive summary of IJB financial reporting to the Board to allow better oversight and scrutiny	An enhanced budget monitoring report has been developed and used from July 2025 (evidence file 5), which improves visibility and accountability for budgets at a senior level. The Board Finance report (evidence file 1,2,3,4) has also been revised, informed by national best practice guidance, to support improved oversight and scrutiny at Board level. Finance continues to be reported at every Performance, Finance and Infrastructure Committee (PAFIC) using the revised Finance Monitoring report (evidence file 10). All Board finance reports are shared with the Finance Delivery Unit, at Scottish Government, for consultation prior to publication. (evidence file 11). All Board reports are shared with the Assurance Board to ensure visibility of reporting. (evidence file 12) Enhanced detail on the IJB financial position has been included in the monthly finance monitoring report and features in every Board finance report (evidence files 1,2,3,4). Additionally, a distinct report on IJB finances was reported to the Board in October 2025 (evidence file 1), December 2025 (evidence file 2) and February (evidence file 3). These reports will continue to be provided to the Board throughout 2026/27. First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	Board reports from October 2025, December 2025, February 2026 and March 2026. (File 1,2,3,4) Finance Monthly Budget Monitoring Reports (File 5) Distinct IJB Finance Reports from October 2025, December 2025 and February 2026 NHS Grampian Board (File 1,2,3) CET reports (File 9) PAFIC reports from September 2025, November 2025, January 2026 and April 2026 (File 10) Correspondence with SG (File 11) Assurance Board Agenda and Minutes (File 12)
CLG09	Director of Finance	There is an opportunity to strengthen the tone of the supporting analysis of financial reporting both internally and externally to SG.	An enhanced budget monitoring report has been developed and used from July 2025 (evidence file 5), which improves visibility and accountability for budgets at a senior level. The Board Finance report (evidence file 1,2,3,4) has also been revised, informed by national best practice guidance, to support improved oversight and scrutiny at Board level. Finance continues to be reported at every Performance, Finance and Infrastructure Committee (PAFIC) using the revised Finance Monitoring report (evidence file 10). All Board finance reports are shared with the Finance Delivery Unit, at Scottish Government, for consultation prior to publication. (evidence file 11). All Board reports are shared with the Assurance Board to ensure visibility of reporting. (evidence file 12) First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.	Board reports from October 2025, December 2025, February 2026 and March 2026. (File 1,2,3,4) Finance Monthly Budget Monitoring Reports (File 5) PAFIC reports from September 2025, November 2025, January 2026 and April 2026 (File 10) Correspondence with SG (File 11) Assurance Board Agenda and Minutes (File 12)

CLG10	Director of Finance	NHSG should work collaboratively with social care and its community sector to explore appropriate and sustainable strategies. A certain level of unplanned pressures is expected to be absorbed by providers and managed by delivery of saving schemes. NHSG has approximately £19.5 million - £21.4 million of unfunded pressures, which have accumulated without a corresponding funding strategy, (internal or external).	Enhanced detail on the IJB financial position has been included in the monthly finance monitoring report and features in every Board finance report (evidence files 1,2,3,4). Additionally, a distinct report on IJB finances was reported to the Board in October 2025 (evidence file 1), December 2025 (evidence file 2) and February (evidence file 3). Both reports will continue to be provided to the Board throughout 2026/27. NHS Grampian's Director of Finance and Deputy Director of Finance met with Council Section 95 Officers and IJB Chief Finance Officers on a monthly basis throughout 2025/26 to provide updates on the latest financial positions and expected finance outturn. Where performance deviated from plan, support provided across the system to ensure development of a robust financial recovery plan. Information on IJB positions shared at the Finance Recovery Board on the 8th January 2026. Whole system financial planning held on 7 November 2025 with a further session held on the 13th February 2026 (evidence file 7). These sessions involved Executive leaders from NHS Grampian, the three Councils and the three Integration Joint Boards to share information and to support integrated financial planning. This approach will be built on further as a system to build our critical path for 2027/28. The North East Transformation Group has been re-established to support the transformation and redesign of health and social care services to maintain or improve health outcomes for its customers and patients while delivering long term financial sustainability. The first meeting was held in March 2026, with future bi-monthly meetings. A Diagnostic has been commissioned via this group, supported by £150k of Scottish Government funding, to: Create a credible, shared understanding of the opportunities that exist, drawing on expertise and evidence from elsewhere. Support Partners to agree which opportunities can be progressed locally, and which require further collective investment and planning Confirm a select number of opportunities to progress to full programme initiation document (PID) or short form business case level that enable implementation route map and clear benefits realisation. On the 10th March 2026, NHS Grampian and its partners, provided a presentation (evidence file 8) on Integrated Financial and Service Planning to the NHS Grampian Assurance Board. <u>First presented at PAFIC at the 27th May 2026 meeting, closure endorsed 22nd July 2026.</u>	Board reports from October 2025, December 2025, February 2026 and March 2026. (File 1,2,3,4) Finance Monthly Budget Monitoring Reports (File 5) Distinct IJB Finance Reports from October 2025, December 2025 and February 2026 NHS Grampian Board (File 1,2,3) IJB Finance Meeting dates: 18th August 2025, 23rd September 2025, 20th October 2025, 17th November 2025, 15th December 2025, 20th January 2026, 16th February 2026, 18th March 2026, 21st April 2026 Finance Recovery Board agenda and presentations (File 6) Actions and tracker from workshop (File 7) Whole system budget presentation – Assurance Board (File 8)

CLG11	Executive Nurse Director	Ensure there is a clear escalation process for overdue level 1 reviews for adverse events.	The External Diagnostic Review recommended that NHS Grampian ensure there is a clear escalation process for overdue Level 1 adverse event reviews. In response, NHS Grampian has delivered this recommendation through two defined outputs: • A formal escalation protocol (Delay Resolution Pathway) for Level 1 adverse events, defining clear escalation thresholds, roles and responsibilities, and escalation routes through divisional leadership to Acute triumvirate and Chief Officers, with oversight through the Clinical Risk Meeting (CRM). • Routine benchmarking and reporting arrangements, including performance dashboards and quarterly reporting through CRM, enabling identification of overdue reviews and supporting system-wide oversight and prioritisation of delays. The escalation protocol was developed through the by the Short Life Working Group for Adverse Events, with a draft produced on 12 December 2025, reviewed on 15 January 2026, and formally approved on 12 March 2026. The final version was uploaded to the agreed evidence repository on 26 March 2026. The existence, ratification and implementation of the escalation process, alongside established benchmarking and reporting through CRM, fulfils the requirement of the External Diagnostic Review recommendation. Ongoing performance management and improvement against national timescales is being progressed through established governance arrangements and does not form part of this recommendation. On this basis, this action is considered complete Closure endorsed at CGC 26th May 2026 meeting.	The evidence file was submitted to the Value & Sustainability Team on 26 March 2026 and included: • The ratified escalation protocol (Delay Resolution Pathway) for Level 1 adverse events, approved by the Short Life Working Group on 12 March 2026 and implemented from 26 March 2026, defining clear escalation thresholds, routes and responsibilities in line with the HIS national framework. • Evidence of routine benchmarking and reporting through the Clinical Risk Meeting (CRM), including quarterly adverse event reporting and performance dashboards, enabling identification and management of overdue Level 1 reviews. • Supporting documentation demonstrating active governance oversight through CRM, with escalation to Executive Team for system-level visibility, in line with established reporting arrangements.

CLG12	Executive Nurse Director	Identify communication mechanisms, which can be used to feedback to staff on the learning from adverse events to highlight the impact of reporting them.	The External Diagnostic Review (September–October 2025) recommended that NHS Grampian identify communication mechanisms which can be used to feedback learning from adverse events to staff, in order to highlight the impact of reporting. In response, NHS Grampian has progressed this recommendation through the Adverse Events Short Life Working Group (SLWG), with two defined actions focused on framework implementation and identification of existing communication mechanisms: • Implementation of the revised Healthcare Improvement Scotland (HIS) national framework and toolkit, supported by pre-existing work undertaken in May 2025, including completion of a gap analysis and updated NHS Scotland risk matrices. This work provided a baseline to support subsequent SLWG activity. • A system-wide mapping and review of communication mechanisms used to share learning from adverse events with staff across corporate, service and partnership settings. The mapping exercise provides assurance that a range of communication mechanisms are in place and being utilised to feedback learning from adverse events to staff. As part of this review, it was also identified and documented that formal effectiveness measures are not currently in place. This reflects the current position and was an intended outcome of the review; the development or testing of effectiveness measures was not a requirement of this recommendation. These actions demonstrate that appropriate structures are in place to support the communication of learning from adverse events, with oversight through established governance arrangements, including SLWG and reporting to the Clinical Risk Meeting (CRM). The only remaining element associated with this action is the incorporation of national framework changes into the local Adverse Events policy. The policy was due for review in February 2026; however, an extension was formally approved by the Grampian Area Partnership Forum (GAPF) on 14 April 2026, with the review date now extended to December 2026. This extension was agreed to allow the work of the Adverse Events Short Life Working Group (SLWG) to be fully incorporated into the revised policy. This work is being progressed through the SLWG Adverse Events programme and does not change the position that the substantive requirement of the recommendation has been met. The implementation of the HIS framework, together with completion of the system-wide mapping and review of communication mechanisms, fulfils the substantive requirement of the External Diagnostic Review recommendation. On this basis, this action is considered substantively complete, pending completion of the policy update. Closure endorsed at CGC 26th May 2026 meeting.	The evidence file submitted to the Value & Sustainability Team included: • A completed gap analysis against the HIS national framework (May 2025) and supporting documentation, including updated NHS Scotland risk matrices (October 2025), undertaken as part of routine policy review activity following publication of the national framework. • A system-wide mapping and review of communication mechanisms used to feedback learning from adverse events to staff, identifying existing corporate, service and partnership routes and confirming that formal effectiveness measures are not currently in place. • Supporting documentation confirming implementation of the revised HIS national framework and toolkit through established governance arrangements. Outstanding evidence: • Updated local Adverse Events policy incorporating revised HIS national framework requirements.

CLG16	Executive Nurse Director	A further deep dive review of how Serious Adverse Events Reporting are captured, classified, investigated and reported should be considered by NHSG.	The External Diagnostic Review recommended that a further deep dive review of how Serious Adverse Event Reporting is captured, classified, investigated and reported should be considered by NHS Grampian. In response, NHS Grampian has addressed this recommendation through the consideration and completion of existing review activity, which collectively provides a detailed assessment of adverse event reporting processes. This includes: • A Serious Adverse Event Review (SAER) Quality Review undertaken in September 2025, which examined how adverse events are captured, classified, investigated and reported. • A further deep dive undertaken as part of the Healthcare Improvement Scotland (HIS) Self Assessment process, signed off by the Executive Nurse Director and Chief Executive in December 2025. Together, these reviews provide a comprehensive assessment of current adverse event reporting arrangements across the areas identified within the recommendation. As the recommendation was to consider and undertake a further deep dive review, and this has been achieved through the completion of these reviews, this action is considered complete. <u>Closure endorsed at CGC 26th May 2026 meeting.</u>	The evidence file submitted to the Value & Sustainability Team included: • The SAER Quality Review (September 2025), a formal review commissioned by the Executive Nurse Director and Executive Medical Director, examining the quality, process and methodology of Significant Adverse Event Reviews across NHS Grampian, including how adverse events are captured, classified, investigated and reported. • The deep dive undertaken as part of the Healthcare Improvement Scotland (HIS) Self Assessment process, signed off by the Executive Nurse Director and Chief Executive in December 2025. Learning from both of these and associated actions are being taken forward through the SLWG Adverse Events programme, which commenced on 15 January 2026.
CLG17	Chief Executive	The recruitment of a new, substantive CEO presents a crucial opportunity to set the tone for positive collaboration with partners, renewed ways of working and communicating. This should be a key area of focus for the new CEO.	Considerable work has been undertaken to improve partnership working and improve communication and engagement with key stakeholders and partners since the substantive CEO commenced in September 2025. This includes but is not limited to: - Quarterly performance meetings with the Chief Officers and Finance Directors with each of the three Integration Joint Boards (and the CEO and Director of Finance from NHSG) to hold to account and support. - Regular (informal and formal) meetings with the Chief Executive Officers of the three Councils of Aberdeen City, Aberdeenshire and Moray - Regular (informal and formal) meetings with Health Improvement Scotland (HIS) and NHS Education for Scotland to address safety and quality concerns. This includes new informal quarterly meetings with HIS and Public Services Delivery Scotland (PSDS) from Quarter 1 of 26/27 to build strengthened relationships – with CEO, Medical Director and Executive Director of Nursing in attendance for each meeting) - HIS visit to ARI (Chair, CEO and Clinical Execs) in March 2026 to build relationships and share improvement approach and progress – at NHS Grampian's request - Monthly briefing sessions with MSPs and MPs. - Refreshing the North-East System Transformation Group (NEST-G) through bi-monthly meetings with the three Councils and three IJBs to develop a whole system place-based models of care and other integration efficiencies with the CEO of NHS Grampian chairing these meetings - Regular meetings with Scottish Ambulance Services (SAS) including CEO to CEO (monthly) and via the weekly NHS Grampian / SAS performance meetings. - Chair of the Sub-National Planning Working Group for Unscheduled Care for the East of Scotland. - Strengthened relationships with NHS Scotland through improved communications and communications through national performance meetings, responding to requests, engagement through the Assurance Board and regular 1:1 (informal and formal) meetings with multiple national Directors and CEOs. - Presentation and seeking feedback from Council Boards on key pieces of work including NHS Grampian's strategic priorities, Unscheduled Care Improvement Plan and publication of the KPMG Diagnostic report. - Extensive engagement with local support organisations and patient groups.	1. Presentations and communications to Councils - of Aberdeen City, Aberdeenshire and Moray – including Chief Officers, CEOs and Council Leaders/Councillors (including KPMG diagnostic report findings, USC Improvement Plan, cause of USC performance and response to this, Section 22 communication, 2026/27 priorities engagement and launch and regular updates on Sub-National arrangements in the East) 2. MP / MSPs briefings 3. North-East System Transformation Group Terms of Reference and Minutes 4. Health Improvement Scotland (HIS) correspondence – including agenda and slides from March 2026 HIS all day visit to ARI 5. NHS Education for Scotland (NES) correspondence (now Public Services Delivery Scotland correspondence) 6. NHS Grampian / Scottish Ambulance Service (SAS) performance reports 7. Assurance Board Terms of Reference and minutes

			- Engagement and strategic relationship building with the Third Sector Interface, and a workshop to discuss joint working opportunities arranged for Summer 2026 - Meetings with the University of Aberdeen and Robert Gordon University to strengthen training collaborations to meet the medium and long-term staffing needs of clinical staff groups. A strategic relationship meeting is planned with a subset of RGU and NHS Grampian Executive Teams August 2026 to discuss further strengthening and deepening of relationships - CEO co-chairs University of Aberdeen and NHS Grampian Liaison Group which is to strengthen relationships and support collaborative working - Improved presentations and communications with NHS Scotland on Quarterly Finance Review meetings - Partners attending Assurance Board meetings to evidence joint working and collaboration – including HIS CEO, SAS CEO, local authority CEOs, and IJB Chief Officers for various meetings throughout the year. - Integrated financial planning meetings in Q3 and Q4 25/26 with NHS Grampian and local authorities/IJBs to join up approach CEO has bi-monthly relationship meetings with Divisional Commander Chief Superintendent for the North East – Police Scotland <u>Closure endorsed at Executive Team 26th May 2026 meeting.</u>	8. East of Scotland Sub-National Planning Unscheduled Care Terms of Reference and minutes 9. Quarterly finance review presentations with NHS Scotland, and associated letters of correspondence 10. Slides from integrated financial planning meetings with partners 11. Scope of KPMG diagnostic agreed with partners re: North East Transformation Group and pan Grampian opportunities 12. Launching 26/27 priorities – letters to all partners – samples to be shared 13. CEO letters upon commencement in post to all partners requesting feedback on what we do well and what we need to improve 14. Paper from University of Aberdeen and NHS Grampian Liaison Group about teaching hospital status and work jointly agreed to maximise benefits of this status across both organisations
CLG19	NHSG / IJB CO's	Social Care: Service Review. Due to the pass-through nature of the budget, social care was not able to be reviewed during this diagnostic outside of publicly available information and as such. A review into the current spend within at home social care is required. It is noted that at present, Aberdeenshire IJB are undertaking a review of Home Care following a £1.3m overspend in FY24/25 for Home Care and ARCH services.	NHS Grampian is limited in carrying out a review of social care as this service, and its spending, forms part of the Integrated Joint Boards responsibilities. NHS Grampian provides a level of financial resource to the Integration Joint Boards in Grampian for Aberdeen City, Aberdeenshire and Moray along with the respective Local Authorities. Once delegated, these resources are pooled and lose their individual identity. This allows each IJB to exercise its prerogative in developing financial plans that allocate resources suited to delegated services meeting local needs. At the October 2026 meeting for Aberdeenshire IJB were provided an update that that the In-house Care Home at Home & ARCH Redesign approved as part of its 2025/26 budget could not deliver the level of planned savings as originally planned. Recognising the challenges with meeting IJB statutory duties, standards and requirements whilst balancing service delivery with to future and current needs and affordability the service redesign focused on a Reablement and Responder Service. The redesign focused on short-term, intensive support to maximise independence, with progress with around 25% of packages recommissioned. Full implementation was delayed due to capacity constraints with the independent sector and service redesign which will require a phased approach dependent on external care provision. This work along side other financial recovery schemes helped support the delivery of financial recovery in 2025/26 with Aberdeenshire IJB delivering an underspend of £14 million due to improved grip and control in the financial year. However, NHS Grampian has taken steps to lead the refreshment and development of the North East System Transformation Group (NEST-G). This group aims to support the identification, investigation and recommendations for financial efficiencies and integration opportunities across the whole-system in line with the 'Once-for-Grampian' ideology. Representation on NEST-G includes the Chief Executive Officer for NHS Grampian, NHS Grampian's Director of Finance, Chief Officers for Aberdeen City, Aberdeenshire & Moray Health and Social Care Partnerships and the Chief Executive Officers for Aberdeen City, Aberdeenshire and Moray Councils. This group have commissioned a review of Grampian system opportunities for transformational improvement by	1. NEST-G Draft Terms of Reference (v0.2) 2. Once for Grampian scoping document 3. Commission document shared with partners 4. Cover sheet for Executive Team 5. Minutes of last NEST-G Meeting 20th March 2026 6. Email Correspondence on KPMG NEST-G contract for diagnostic review 7. IJB Report to NHS Grampian Board – December 2025, February 2026, June 2026 8. IJB Finance Report to NHS Grampian Board October 2025 9. Service Redesign Report - IJB Board October 2025

			KPMG (focusing initially on the list of 9 opportunities identified by NEST-G), which is expected to start in June 2026. Outputs from the findings of this review will sit with the NEST-G partners. They have committed to establishing a Programme Management Office (PMO) structure and to invest in resource to deliver on the remit of work of this Group. Further, this work will inform future value and sustainability programmes across the NEST-G partners. Closure endorsed at PAFIC 22nd July 2026 meeting.	
CLG20	Director of Finance	NHSG has identified a list of non-recurring income and expenses as potential underlying adjustments. Further work is recommended to validate these adjustments and update the drives of the deficit analysis to analyse underlying performance.	NHS Grampian's view is that the drivers of the deficit are well understood within the Board with the understanding evidenced by the findings of the external diagnostic review. A number of areas highlighted through the drivers of the deficit work have been explored via the Assurance Board including specific focus on workforce growth, which was explored via the Workforce sub group. Given the competing demands on organisational resources, the focus remains on prioritising actions to support improved financial and operational performance, rather than committing available resource to further analysis of issues driving the deficit issues that are already considered to be sufficiently understood at this stage. As such it is proposed that the two recommendations highlighted above are closed. This approach has been discussed with the Interim Deputy Director of Finance for Health and Social Care at Scottish Government, who is supportive of these actions being closed noting we are addressing the underlying financial challenge via other actions. The approach was also shared with the Chair of the Assurance Board for awareness. Closure endorsed at PAFIC 22nd July 2026 meeting.	1. Briefing to Assurance Board Chair 2. Workforce Sub Group Work on Workforce Growth 3. Email from Scottish Government Board lead confirming support for approach
CLG21	Director of Finance	We recommend that SG and NHSG consider undertaking a full and complete analysis of the drivers of the deficit to supplement existing NHSG work, as well as the analysis and findings within this diagnostic report	NHS Grampian's view is that the drivers of the deficit are well understood within the Board with the understanding evidenced by the findings of the external diagnostic review. A number of areas highlighted through the drivers of the deficit work have been explored via the Assurance Board including specific focus on workforce growth, which was explored via the Workforce sub group. Given the competing demands on organisational resources, the focus remains on prioritising actions to support improved financial and operational performance, rather than committing available resource to further analysis of issues driving the deficit issues that are already considered to be sufficiently understood at this stage. As such it is proposed that the two recommendations highlighted above are closed. This approach has been discussed with the Interim Deputy Director of Finance for Health and Social Care at Scottish Government, who is supportive of these actions being closed noting we are addressing the underlying financial challenge via other actions. The approach was also shared with the Chair of the Assurance Board for awareness. Closure endorsed at PAFIC 22nd July 2026 meeting.	1. Briefing to Assurance Board Chair 2. Workforce Sub Group Work on Workforce Growth 3. Email from Scottish Government Board lead confirming support for approach

Appendix C: Recommendations seeking deferral

Reference number	Exec Sponsor	Recommendation	New date of closure requested
V&S04	Director of Infrastructure & Sustainability	Vehicle Running Costs which accounted for £3.5m in FY25 spend. A potential saving of up to £1.6m has been identified by optimising fleet utilisation, transitioning to lower-emission vehicles, and centralising fuel procurement. £0.4m - £0.7m	Deferral until end of March 2027
V&S23	Director of People & Culture	Reduced Leaver Overpayments: Reduce leaver overpayments by 75%. In FY25 £140k of overpayments were made, with only £30k repaid as at July 2025. These payments happen mostly due to late notification of termination of contract to finance, who do not stop the final payment in time. Improving understanding and the process around overpayments can reduce this cost £0.1m - £0.1m	Deferral until end of December 2026 – V&S Programme Board not assured evidence is strong enough to close. Further work required to evidence grip and control in processes.
USC09	Acute Triumvirate	NHSG should explore options to reduce surge beds through service redesign and changes to the UEC pathway and model of care for frailty and end of life care. It may not be possible to reduce escalation beds in the short term given the high occupancy at ARI although it should be possible to reduce this and pressure on the system.	Deferral until end of September 2026
USC10	Acute Triumvirate and IJB COs	Ensure all admission avoidance and discharge support schemes have robust evaluation mechanisms in place to demonstrate their benefits, and to provide a basis for scaling services where these services have had a demonstrable impact on de-pressurising the acute sector	Deferral until end of September 2026
USC11	Acute Triumvirate and IJB COs	There is also an opportunity to improve the mix of A&E attendances by undertaking a detailed UEC pathway shift to reduce Type 1 attendances and optimise the staffing model. Options to move separate low acuity elective care and day case activity from the pressure in the main hospitals should also be considered	Deferral until end of September 2026
USC14	Acute Triumvirate and IJB COs	Work with clinical teams to identify what services, skills or capacity would need to be in place in out-of-hospital settings to reduce acute activity, and explore the feasibility of standing up identified services.	Deferral until end of September 2026
USC15	Acute Triumvirate and IJB COs	Review the staffing model and admission criteria for Hospital at Home and out-of-hours services to identify whether any adjustments could be made to increase their utilisation, noting that both services were underspent in 2024/25	Deferral until end of September 2026
CLG13	Executive Medical Director	Potential behaviours of senior clinicians to engage with transformation activities: Concerns were raised about the impact and behaviours of some senior clinicians in certain areas obstructing attempts to address concerns and improve services.	Deferral until end of March 2027
CLG18	Executive Medical Director	A review of the effectiveness of governance at an operational level should be considered. Dr Gray's.	Deferral until end of March 2027