

# Individual Patient Funding Request Process

## Final Internal Audit Report

### 2025/26

Joint Commissioning Committee



Substantial Assurance

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**Review Reference**

JCC-2526-02

**Fieldwork**

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**Executive Sign Off**

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# Executive Summary

## Purpose

Our review of the Individual Patient Funding Request (IPFR) process within the NHS Wales Joint Commissioning Committee ('JCC' or 'the organisation') was completed as part of our 2026/26 Internal Audit work for the JCC.

A comprehensive range of NHS healthcare services are routinely provided locally by primary care services and hospitals across Wales. In addition, the JCC, working on behalf of all health boards in Wales, commissions several more highly specialist services at a national level. However, each year, requests are received for healthcare that falls outside of this agreed range of services. These are referred to as Individual Patient Funding Requests. IPFRs can include a request for any type of healthcare including a specific service, treatment, medicine, device or piece of equipment.

The all-Wales IPFR policy has recently been revised and is in place to ensure rational, evidence-based decision making for medicine and non-medicine technologies, which are not routinely available in Wales.

## Overview

We have concluded substantial assurance on this area. We have identified no matters for reporting in our review.

We found that the system in place for the management and consideration of IPFR applications is well managed. The process is well defined and the standard of documentation, supporting panel decisions, is of a high quality. There is an extensive audit trail for each IPFR application received with evidence of both clinical and financial approval.

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

- Those health boards that have not yet approved the revised IPFR policy should be encouraged to do so for the most up to date policy to be published by the JCC.

## Scope & Assurance Summary

Objectives <small>The objectives and associated assurance ratings are not necessarily given equal weighting when formulating the overall audit opinion.</small>	Related Findings	Assurance
1 Up to date guidance is in place that supports the application of the policy and is accessible to staff.	-	<b>Substantial</b>
2 Decisions made by the IPFR Panel are in line with the All-Wales IPFR policy, with the rationale clearly documented. Where necessary, urgent decisions are made within required time frames. Appeals are managed in line with policy.	-	<b>Substantial</b>
3 Financial authorisation is in line with the scheme of delegation.	-	<b>Substantial</b>
4 There are quality assurance and monitoring processes in place to ensure consistency in decision making and adherence to policy.	-	<b>Substantial</b>
5 Approved IPFRs are monitored to track expenditure against the agreed funding limit and timeframe with appropriate action taken where limits are nearing.	-	<b>Substantial</b>

# Findings & Agreed Action Plan

**Objective 1: Up to date guidance is in place that supports the application of the policy and is accessible to staff.**

**Substantial**

## **Overview / Summary of Observations**

The all-Wales policy for Individual Patient Funding Requests provides comprehensive details on the processes to be followed for submitting, considering and informing all IPFR applications.

The current version of the policy available to the public on the JCC's website site is dated June 2024. We note that an updated policy was approved by the JCC Board in May 2025. However, until all health boards have individually approved to endorse and implement the revised policy at their respective Board meetings, the updated policy cannot be published on the JCC website. At the time of our fieldwork, approval from one health board was outstanding.

There is a dedicated page on the JCC's internet in relation to the IPFR process. This provides further information and guidance regarding the process to be followed to ensure consistent application of the policy.

**Objective 2: Decisions made by the IPFR Panel are in line with the all-Wales IPFR policy, with the rationale clearly documented. Where necessary, urgent decisions are made within required timescales. Reviews are managed in line with the policy.**

**Substantial**

## **Overview / Summary of Observations**

There are up to date terms of reference in place for the JCC IPFR panel, which also set out the arrangements for urgent cases where the full panel cannot meet to make a timely decision.

Our testing of a sample of IPFR requests submitted for consideration by the panel confirmed that all requests had been considered in accordance with the policy. The rationale for the panel decisions were well documented, and the applicants were informed of the decisions in accordance with the timescales set out in the policy.

The urgency of an IPFR request is identified within the IPFR application form and is also subject to scrutiny by the IPFR Manager. Where urgent decisions are required, such requests will be considered by a chairs panel. Our testing of a sample of IPFR requests, submitted for consideration by the chairs panel, confirmed that all these requests had been considered in accordance with the policy. The rationale for the panel decisions were well documented, and the applicants were informed of the decisions in accordance with the timescales set out in the policy.

There is a formal process in place for submitting reviews for IPFR requests that have not been approved by one of the panels. The process is outlined in the policy which notes the specific grounds that must be met for a review to be submitted. We understand that review requests are infrequent, and none had been submitted for 2025/26.

### **Objective 3: Financial authorisation is in line with JCC scheme of delegation.**

**Substantial**

#### **Overview / Summary of Observations**

There is an approved scheme of delegation in place for IPFR requests included in the JCC's Standing Financial Instructions and Standing Orders. Once an IPFR application has been considered and clinically approved by an IPFR panel, financial authorisation is sought. The Patient Care Team maintain a record of when financial authorisation is sought and received. For the sample of full and chair panel cases that we reviewed, all requests had been financially authorised in line with the scheme of delegation.

### **Objective 4: There are quality assurance and monitoring processes in place to ensure consistency in decision making and adherence to the policy.**

**Substantial**

#### **Overview / Summary of Observations**

In accordance with the all-Wales policy for IPFR, there is an IPFR Quality Assurance Advisory Group in place to monitor, support and promote quality within the JCC IPFR panel, plus those panels managed within health boards.

The group meets on a quarterly basis and undertakes an independent in-depth review of a sample of IPFR decisions made by health boards and the JCC. The reviews assess the completeness of information, the timeliness of decision making and the efficiency of communication. Following each meeting of the group each health board receives a report detailing the outcomes of the in-depth review undertaken for their requests. The report also includes a section on findings that are applicable to all health boards for shared learning of good practice or areas for improvement.

The quality assurance report for the JCC cases is reviewed by the Patient Care Team and is reported to the JCC Board as part of the regular IPFR update report.

### **Objective 5: Approved IPFRs are monitored to track expenditure against the agreed funding limit and timeframe with appropriate action taken where limits are nearing.**

**Substantial**






#### **Overview / Summary of Observations**

The finance department maintains a spreadsheet that captures costs associated with individual patient commitments which includes IPFRs. The record is used to monitor actual costs incurred against the approved funding value and to inform monthly journal expenditure accruals.

Prior to the payment of invoices, the finance team may raise queries such as increased costs, costs more than the approved value, or where the approved treatment timeframe has passed. These cases will be referred to the Patient Care Team to review. The team will review the query and determine whether the invoice can be paid or whether further action is required by them and if additional approval by the IPFR panel is required. We saw evidence of the communication between finance and the Patient Care Team in relation to this.

# Appendix A

## Assurance Opinion

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

## Prioritisation of Findings

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

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

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