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Audit and Assurance Services

# **Governance Arrangements During Covid-19 Pandemic**

## **Advisory Review Final Report 2020/21**

**Public Health Wales NHS Trust  
Audit and Assurance Services**

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<b>Review reference:</b>	PHW2021-17
<b>Report status:</b>	FINAL
<b>Fieldwork commencement:</b>	26 June 2020
<b>Fieldwork completion:</b>	12 August 2020
<b>Draft report issued:</b>	18 August 2020
<b>Management response received:</b>	30 September 2020
<b>Final report issued:</b>	6 October 2020
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Audit and Assurance Services conform with all Public Sector Internal Audit Standards as validated through the external quality assessment undertaken by the Institute of Internal Auditors.

## ACKNOWLEDGEMENTS

NHS Wales Audit & Assurance Services would like to acknowledge the time and co-operation given by management and staff during the course of this review.

### Please note:

This advisory review report has been prepared for internal use only. Audit & Assurance Services reports are prepared, in accordance with the Service Strategy and Terms of Reference, approved by the Audit and Corporate Governance Committee. Advisory review reports are prepared by the staff of the NHS Wales Shared Services Partnership – Audit and Assurance Services, and addressed to Independent Members or officers including those designated as Accountable Officer. They are prepared for the sole use of Public Health Wales NHS Trust and no responsibility is taken by the Audit and Assurance Services Internal Auditors to any director or officer in their individual capacity, or to any third party.

## **1. INTRODUCTION**

The NHS in Wales continues to face unprecedented pressure in planning and providing services to meet the needs of those who are affected by Covid-19.

At the time of this report, the number of cases of Covid-19 in Wales is in decline and there is an opportunity for NHS Wales organisations ('organisations') to take stock following the initial peak of cases experienced between March and May 2020.

This rapid advisory review was requested by the All Wales Finance Director's group to consider if the financial and wider governance arrangements that were put in place to enable organisations to maintain appropriate governance whilst enabling senior leadership teams to respond to the rapidly developing emergency.

The Trust initiated its plan for the Management of the pandemic in early February 2020 by activating its Incident Management Team (IMT). Staff were redeployed within the Trust to the contact centre and staff had to be quickly trained to ensure that they had the appropriate skills. In addition, some screening services were suspended, and staff redeployed to the Covid-19 testing centre in Cardiff City Stadium. It is against this backdrop that we have assessed the effectiveness of those arrangements and whether they complied with Welsh Government guidance.

The key objective of the review is to provide independent, timely feedback to enable changes to be made to temporary governance arrangements if they are to be used in the future.

This rapid review was completed during July and involved interviewing key members of the Trust and reading relevant documents where available. We have held detailed discussions staff and non-executive directors and considered the actions undertaken by the Trust to assist in the management of the pandemic. However, whilst we have assessed this information against Welsh Government and other guidance, we have not undertaken detailed operational testing of the arrangements in place. We worked closely with Audit Wales to avoid unnecessary duplication with their work, sharing information where relevant and undertaking a number of interviews together.

Further detail regarding the scope of the review, the guidance used as the basis of the assessment and the review work undertaken are included in the appendices to this report.

We would like to thank executive directors, non-executive directors, and staff for their time and contribution to this review.

## 2. EXECUTIVE SUMMARY

### Main observations

The Trust's temporary governance arrangements operated effectively during the peak. The Trust complied with the guidance and the principles issued by Welsh Government and had adopted similar principles prior to the guidance being issued.

Board, Audit and Corporate Governance Committee (ACGC) and Quality, Safety and Improvement Committee (QSIC) meetings continued during the peak and the business of those meetings was appropriate, balanced with regular briefings of independent members outside of the formal committee meetings. The Knowledge, Research and Information Committee and the People and Organisational Committee were suspended, with their work remitted to the two committees that continued, and people matters considered by the Board.

Committees and other supporting meetings became 'virtual' in March 2020 and initially used Skype before moving to Microsoft Teams. All planned meetings of the ACGC and QSIC committees went ahead. The Trust had an 'etiquette' document that provides guidance on how Board members should conduct themselves in Board and committees and this was further updated to include expected behaviour in a 'virtual' meeting setting.

A pandemic response command structure was established in early February when an Incident Management Team was established. Gold Command was activated on the 25 February to be a Covid-19 executive decision-making management meeting chaired by the Executive Director Public Health Services and Medical Director. The regular Business Executive Team (BET) meetings were initially put on hold, and regular executive sessions continued and the formal Business Executive Team meetings have since been re-established.

Financial governance was maintained. There were some changes to the Scheme of Delegation which were approved by the Board. Covid-19 related expenditure has been separately identified and reviewed by management.

The Trust added Covid-19 specific risks to the corporate risk register which were approved at the Board meeting in April 2020. In addition, a specific Covid-19 risk has been added onto the strategic risk register which was taken to the Board meeting in May 2020. The corporate risk register includes all operational risks that pose a direct risk to the day to day business of the Trust whilst the strategic risk register relates to risks which could threaten the organisation's ability to meet its strategic objectives.

The Trust has had weekly contact with third sector organisations, local government stakeholders and local public health team throughout the pandemic with specific updates in relation to Covid-19.

The Trust continues to assess the ongoing applicability of its temporary arrangements with a Board governance arrangements report taken to the Board meeting in July.

### **Priority considerations for the future**

We have not assigned priority ratings to considerations, but the Trust should give further thought to the following to be areas should there be future spikes:

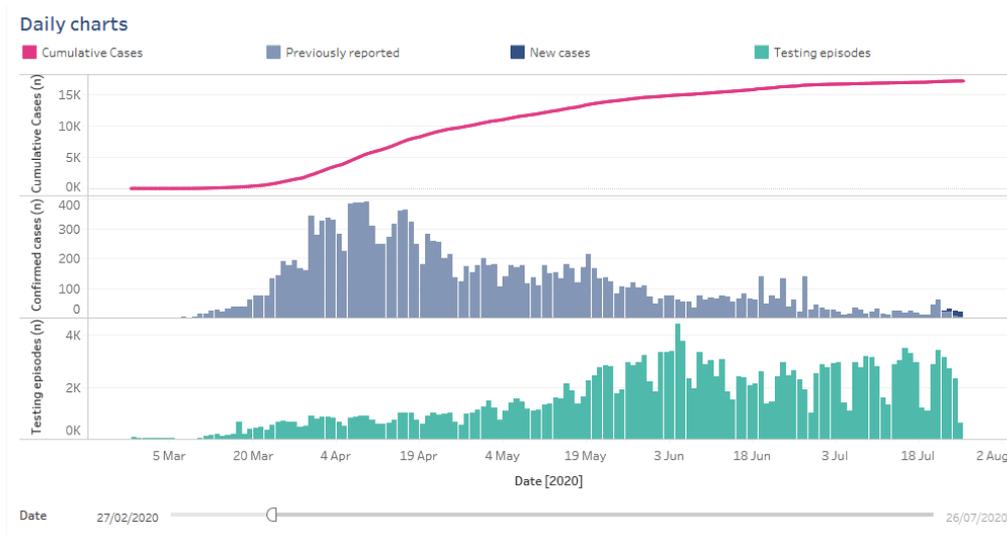
- Developing a decision-making log should future spikes occur. Whilst there is a balance between expedience and justification, it is important that all elements of the decision-making process are sufficiently documented. A log could detail the decisions made by the Board, committees and strategic and tactical groups. This may vary between different types, values and levels of decisions, but this decision should be justifiable post-event. In addition, guidance could be produced for the level of information required to be documented in a decision log may be helpful covering when this should be escalated to the Board.
- To develop a 'protocol pack' for future events that require similar arrangements, to swiftly implement the required measures including updating the business continuity plans within the Trust for any future peaks of the pandemic, to allow a swift enacting of measures required.
- Refreshing continuity plans throughout the Trust to ensure lessons and experiences from the current pandemic are incorporated.

### 3. DETAILED REPORT

#### Overview of the impact of the pandemic across Wales

The graph below was obtained from the Trust and illustrates the number of Covid-19 cumulative cases, previously reported, new cases and the testing episodes from March – July 2020 for Wales on a daily basis.

#### Public Health Wales Trust Daily Reports

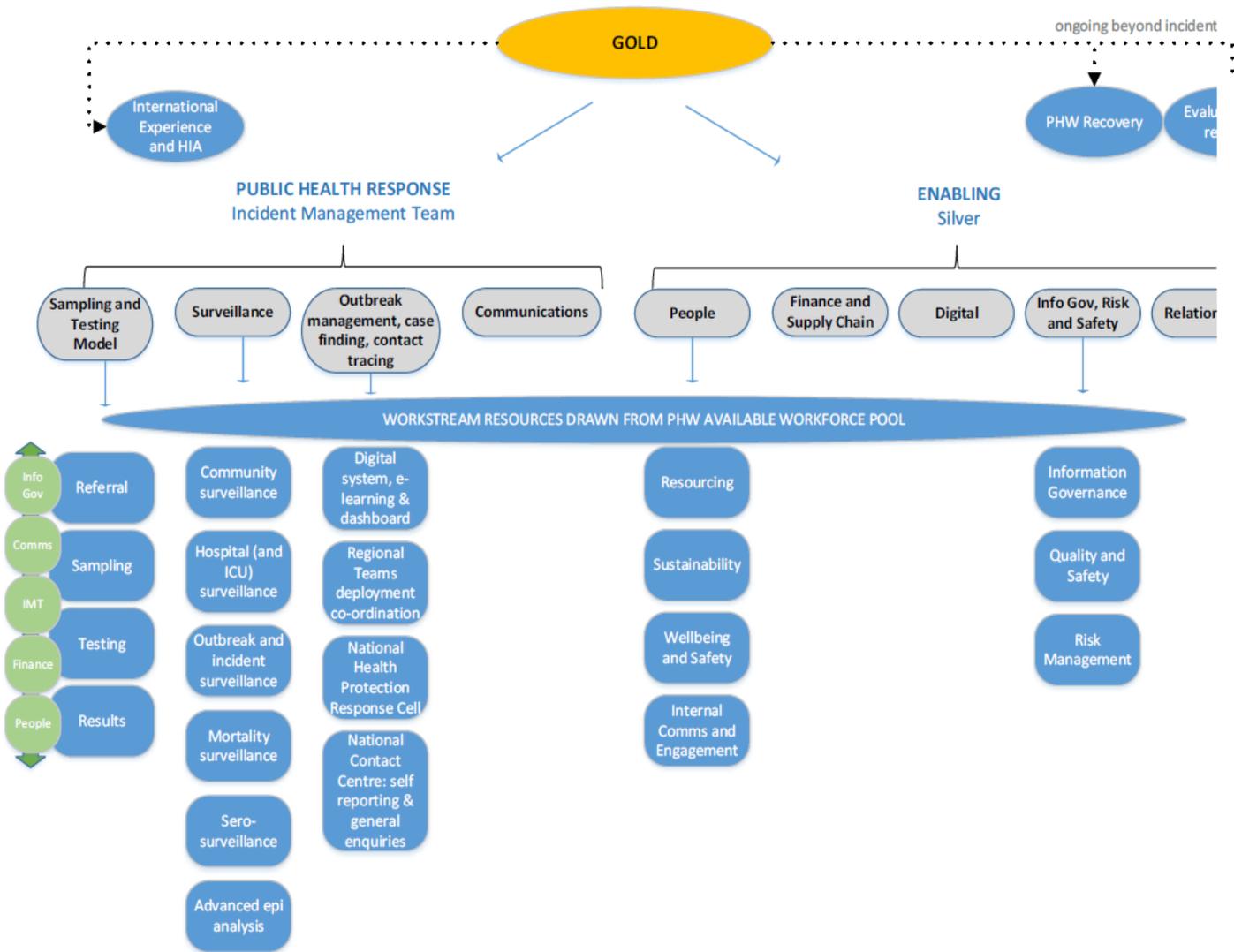


Source: <https://public.tableau.com/profile/public.health.wales.health.protection#!/vizhome/RapidCOVID-19virology-Public/Headlinesummary>

It is within this environment that the Trust was operating. At this time the impact of the pandemic on both staff and the wider public was not clear.

## Command and control structure

In February, the Trust established a temporary hierarchy of command to progress actions and decisions during the outbreak. This is set out below:



## **Adjusted governance arrangements**

In addition to the command and control structure, the Trust implemented a range of temporary measures to facilitate new ways of working including:

- streamlining of the Board and committee structure including the suspension of committees of the Board, with the exception of the Audit and Corporate Governance and Quality, Safety and Improvement Committees.
- The introduction of virtual meetings with the available telephone and video conferencing facilities and changes to the public's access to meetings and records.
- The implementation of authorisation limits within the Strategic and Tactical command groups for the approval of expenditure and changes regarding the use of the Chair's Action approval mechanism, to facilitate decision making between Board meetings.

The conclusions and considerations for the future in this report take into account the rapid onset of the pandemic at the beginning of its spread through Wales and the consequent impact on the Trust. Considered in this context, the Trust quickly established governance arrangements and continued to strengthen measures to manage the pandemic as more guidance became available.

## **4. DETAILED FINDINGS**

This section sets out the detailed findings of the review, under the headings of Strategic Governance, Financial Governance and Other Areas of Governance. It provides commentary on the temporary arrangements put in place and considerations for the Trust to take into account as it plans for potential further Covid-19 peaks in the future.

### **Strategic Governance**

1. Board and Committee Meetings
2. Scheme of Reservation and Delegation (SoRD) and Decision-Making Arrangements
3. Risk Management

### **Financial Governance**

4. Annual Accounts and Reporting
5. Financial Systems and Processes
6. Covid-19 Expenditure (Revenue and Capital)
7. Workforce
8. Budget and Savings

### **Other Governance Areas**

9. Information Governance

Each section provides commentary on the adjusted governance arrangements put in place and considerations for the Trust to take into account as it plans for potential further Covid-19 peaks in the future.

Where we consider it appropriate we have suggested areas which should be given greater priority.

Further considerations from our work across NHS Wales will be reported upon conclusion of these reviews.

## Strategic Governance

### Board and committee meetings

#### What we found

Our review identified the following:

- Prior to Welsh Government issuing the guidance note on discharging committee responsibilities during Covid-19 response phase, the Chair, Chief Executive and Board Secretary & Head of the Board Business Unit had met to discuss how the committees should operate during the pandemic.
- The Trust moved quickly to ensure that Board and committee meetings could continue to be held 'virtually' in order to comply with social distancing and other Welsh Government guidance, with executive directors and non-executive members showing a great deal of flexibility. In March, the Board agreed to focus on the Trust's response to the pandemic for the foreseeable future.
- In March the Board agreed to continue with the Audit & Corporate Governance Committee (ACGC) and Quality, Safety and Improvement Committee (QSIC), and suspend the Knowledge, Research and Improvement Committee and People & Organisational Development committee. In July the Board approved the two committees to be stood down until at least January 2021. Although this was reported to the Board, it was not reported on the Committees' internet pages.
- Key responsibilities of the two committees that were suspended have been remitted to the ACGC and QSIC. People matters are being reported directly to the Board.
- Virtual meetings have run smoothly using both Skype and Teams. The Trust's Board etiquette document has been updated to reflect expected behaviours in virtual meetings. For example, muting microphones when not speaking.
- From July 2020, Board meetings were livestreamed to enable the public to observe the meetings.
- Meetings have been streamlined to focus on Covid-19 and generally meet the guidance. There may be questions of practicality in adopting this approach on a long-term basis, particularly within the Board environment.
- There have been weekly Board briefings with non-executive directors and in April the Board met nine times to keep members informed and give them the opportunity to ask questions. The general feedback from our interviews with members regarding this process was positive.

- A governance arrangements paper was taken to the Board meeting in April confirming Board papers should be kept brief and deal with issues that require the Board to make a decision. It was evident that agendas and papers have been streamlined, and verbal updates have been provided in some cases. If a second wave of Covid-19 were to arise the learning from the last few months should not be lost.
- Quoracy and the standing orders for committees were unchanged for the committees that continued. All Board and committee meetings held during the pandemic were quorate.
- Whilst Board and committee papers have generally been published shortly after the meeting, there has been the occasional exception as the May Board and QSIC meetings being delayed. However, papers have generally been made available to the public quickly.
- The QSIC and ACG committee papers ensured that key priorities, both Covid-19 and non-Covid-19 continue to be discussed.

#### What could be done differently in the future

We suggest the following considerations as the organisation looks forward:

- If committees are stood down this should be reported on the Trust's internet.
- Releasing papers and minutes as soon as possible before and after a committee.

### **Scheme of Reservation and Delegation (SoRD) and decision-making arrangements**

#### What we found

Our review identified the following:

- The Trust appropriately amended the delegated spending limit for the Chief Executive, which was approved by the Board through Chair's Action.
- The Incident Management Team (IMT) was activated in early February within the Trust. The role of the IMT is to support the organisation in meeting its wider public health responsibilities.
- A Gold Command was activated in late February and was used as the strategic decision making and management meeting in the context of Covid-19. This was chaired by the Executive Director of Public Health Services and Medical Director, with additional strategic resilience and leadership provided by the Deputy Chief Executive and Director of Operations and Finance and the Executive Director of Quality, Nursing and AHPs. The Business Executive Team (BET) meetings were put on hold in the early stage of the pandemic, although we understand that frequent executive catch up sessions were retained.

- Each of the strategic directors were responsible for specific functions relating to the Covid-19 response.
- The terms of reference of the Gold Command were updated during the period due to its changing role within the pandemic including the updating of the scope and objectives of the group.
- While we saw that decisions were recorded in the minutes of groups, there was no formal documented decision-making log for the Board, committees or the tactical and strategic groups.
- Decisions agreed do not always have a formal risk assessment completed, but risks may be considered dependent on the decision and requirement.
- The Gold Command and the IMT meetings were minuted and had action logs.
- A formal learning log was not developed during the pandemic although several lessons learnt sessions, emergency planning learning exercises, evaluations and facilitated sessions were held and are now being co-ordinated to ensure learning is fully captured. The formal learning log could be used to assist the Trust's response in future spikes.

#### What could be done differently in the future

We advise that priority should be given to considering the following:

- Developing a decision-making log should future spikes occur. Whilst there is a balance between expedience and justification, it is important that all elements of the decision-making process are sufficiently documented. A log could detail the decisions made by the Board, committees and strategic and tactical groups. This may vary between different types, values and levels of decisions, but this decision should be justifiable post-event. In addition, guidance could be produced for the level of information required to be documented in a decision log may be helpful covering when this should be escalated to the Board.
- Developing a 'protocol pack', for future events that require similar arrangements setting out steps to take immediately, through to ongoing requirements (e.g. records required, meeting groups, Decision Log requirements) should be established in preparation for future events.

Furthermore, we suggest the following consideration as the organisation looks forward:

- Developing a comprehensive, centrally held, learning log to help capture matters to help in the event of future spikes.

## **Risk Management**

### What we found

Our review identified the following:

- The Board received the corporate risk register in April and May and there was a Board development session in July on risk.
- From April, the Board received the strategic risk register in April and May Board meetings and a verbal update on it was taken to the July Board meeting.
- The ACG and QSIC received the strategic risk register and corporate risk register within their meetings and scrutinise risks relevant to their areas of work.
- A specific risk in relation to Covid-19 has been added to the strategic risk register.
- The business continuity plan for finance had recently been updated, and is reviewed and updated as a matter of course.

### What could be done differently in the future

We advise that priority should be given to considering the following:

- Refreshing continuity plans throughout the Trust to ensure lessons and experiences from the current pandemic are incorporated.

Furthermore, we suggest the following considerations as the organisation looks forward:

- Updating the response plan for any changes arising from this review and any other retrospective review being completed.
- Continuing to manage non-Covid-19 risks and reporting these to respective committees, to ensure that emerging risks are adequately managed.

## Financial Governance

### Annual Accounts and Reporting

#### What we found

Our review identified the following:

- The Trust worked to a revised accounts production timetable, with draft accounts submitted in May 2020. This is a notable success with the accounts being produced by the finance team working remotely.
- Audit Wales did not identify any significant issues in their audit of the draft accounts.
- The Annual Governance Statement was produced within the required timescales and complied with Welsh Government guidance.
- In January the Trust set up specific codes within the financial system to identify Covid-19 costs.

#### What could be done differently in the future

We suggest the following consideration as the organisation looks forward:

- The benefits of preparing the final accounts and completing the accompanying statutory audit remotely should be reviewed and any efficiencies implemented to assist in the delivery should be retained / expanded upon.

### Financial Systems and Processes

#### What we found

We identified the following:

- Finance considered the Financial control procedures (FCPs) but decided that there were no changes to be made as a result of the pandemic.
- There was an addendum to the SoRD to reflect temporary changes to authorisation limits.
- More frequent stock checks have been introduced during this period as there has been an increase in stock due to Covid-19, such as testing reagents. Whilst there was a focus on maintaining sufficient stock, the security of stock was not reviewed. However, the Trust has taken steps to ensure that high value items are held securely.

#### What could be done differently in the future

We suggest the following consideration as the organisation looks forward:

- The security of stock should be reviewed to ensure that high value items are stored securely.

## **Covid-19 Expenditure (Revenue and Capital)**

### What we found

Our review identified the following:

- The Trust have completed monitoring returns to Welsh Government in the appropriate format.
- The Board has received the same information as Welsh Government in the form of the Financial Position and Supply Chain update, variances are attributed to timing differences.
- IP5 is the significant capital investment during the period. Board minutes note the contents of the Business Case, funding has been provided by WG through the agreed expenditure mechanism.
- A streamlined approach to single tender waivers was followed during the period, with the Director of Finance signing-off single tender waivers of significant value. We acknowledge that subsequently the Chief Executive appropriately made the financial commitments within the financial system.
- The NHS Wales Chief Executive outlined the requirement that 'Value for money is expected to remain a consideration when making decisions with a significant financial impact', 'appropriate use of public money' and 'where this is not possible, any new arrangements must be clearly documented, and decision making justifiable in the context of future scrutiny and accountability'.
- The Board approved suspending all 'requirements for competition' that were linked to the Covid-19 response as required within SFIs in April. This was not replicated at other health organisations. We looked at a sample of single tender action requests for the period during the pandemic and found that, while all had been appropriately authorised, the VfM section only referred to 'Covid-19 testing strategy'.
- Counter fraud activity continued throughout the pandemic.

### What could be done differently in the future

We suggest the following considerations as the organisation looks forward:

- Ensuring that a clear evidence trail of decisions made is retained.
- The delegated limits in respect of Single Tender waivers should be reviewed.
- Arrangements should be made to identify suppliers for key products for any future wave, reducing the need for single tenders.

## **Workforce**

### What we found

Our review identified the following:

- The Trust produced a workforce mobilisation plan.
- The Trust internally redeployed over a third of its workforce to respond to Covid-19 and some staff are still undertaking new or additional roles.
- A Covid-19 staff absence dashboard is reported within the Integrated Performance Report.
- A central register of overtime for senior managers is maintained by Finance.
- A separate Covid-19 overtime form has been produced which line managers authorise.
- The People and OD team are monitoring staff overtime to consider the wellbeing of staff.

### What could be done differently in the future

There were no improvements identified from our rapid review.

## **Budget and Savings**

### What we found

Our review identified the following:

- Financial position includes both non-Covid-19 and Covid-19 expenditure. The financial impact on budgets for the year has been incorporated into the monthly finance report.
- Amendments to budgets, assumed allocations, risks and opportunities are reported to Welsh Government through the monthly monitoring return process.
- Month end financial processes incorporate the impact of Covid-19 and in spite of the pandemic, the monthly reporting has continued uninterrupted.

### What could be done differently in the future

There were no improvements identified from our rapid review.

## **Other governance areas**

### **Information Governance (IG)**

#### What we found

Our review identified the following:

- The Information Governance team reported into Gold Command via the Executive Director of Quality, Nursing and AHPs, and the Chief Risk Office to Silver Command when necessary. Additionally, IG representatives were required on the operational.
- Information Governance staff were present on many work streams which fed into Silver Command including the Contact Centre, TTP test track and trace, and Home Office Track and Trace for those entering the country.
- IG staff workload was reprioritised to allow Covid-19 Information Governance work to be the main priority at all times, alongside breach management due to the reporting timescales should an IG breach meet the ICO reporting threshold.
- Closer working relationship with the Information Commissioners Office (ICO), via the Information Governance Managers Group (IGMAG), to ensure all work was legally compliant and demonstrating best practice whilst considering the risk, benefit and service provision balances.
- Information Governance support has been provided for new ways of working and specific support during Covid-19. Microsoft Teams has been implemented and communication went out to staff to inform them that no personal data should be shared over Teams and they should refer to current processes.
- Cyber security was represented within Silver Command. The cyber security team is a component of IT Operations and relevant issues were flagged to them.
- There were cyber security focused risk meetings during the initial pandemic. A document was produced on risks associated with new ways of working and adoption of new technologies and risks added to departmental risk register.
- The Trust prioritised work to ensure the protection and awareness of cyber security risks.

#### What could be done differently in the future

There were no improvements identified from our rapid review.

## **Appendix One – Guidance, Principles and Scope**

### **Guidance and Principles**

In its response (dated 26 March 2020) to a letter received on behalf of the Board Secretaries Group, Welsh Government agreed the Governance Principles (the 'Principles') that were designed to help focus the consideration of governance matters.

The Principles are:

- public interest and patient safety;
- staff wellbeing and deployment;
- governance and risk management;
- delegation and escalation;
- departures from existing policies and processes;
- one Wales (acting in the best interest of the whole of Wales); and
- communication and transparency.

In particular, the Welsh Government reiterated the importance of continuing the role of both the Audit and Corporate Governance Committee and the Quality Safety and Improvement Safety Committee during the Covid-19 outbreak, in supporting the Board with discharging its responsibilities.

Further detailed guidance was issued regarding financial governance in Covid-19 Financial Guidance to NHS Wales' Organisations and the Covid-19 Decision Making and Financial Governance Letter from Welsh Government dated 30 March 2020.

### **Scope of this Advisory Review**

Our advisory review assessed the adequacy and effectiveness of internal controls in operation during the Covid-19 outbreak, with particular regard to the Principles set out by the Welsh Government regarding maintaining financial governance.

This review focused on the following Principles:

- governance and risk management;
- delegation and escalation; and
- departures from existing policies and processes.

In particular, we undertook interviews and read documentation:

- to ensure that appropriate key decisions are made through the revised management arrangements, with risk, impact and value for money adequately assessed;
- to confirm that the (revised) Scheme of Delegation and escalation requirements are adhered to;
- to ensure appropriate oversight and scrutiny remains by the Board over applicable matters – for example, the risk appetite level set;

- to ensure that departures from existing standards, frameworks, policies and procedures are appropriately documented and reviewed regularly, but still in accordance with the Principles; and
- to determine if the command structure established (i.e. Gold, Silver and Bronze) is appropriate – for example, achieving the Principles set out by the Welsh Government.

In our interviews with Board members we discussed the remaining principles and where appropriate commentary on those is include in the detail of this report.

The potential risks considered in this review are as follows:

- decisions are not completed in the best interest of the public;
- statutory requirements are not met;
- inappropriate expenditure and financial commitments;
- insufficient scrutiny of the risks associated with each key decision;
- the Welsh Government principles are not adhered to; and
- inappropriate governance arrangements.

As this is an advisory review, the assignment is not allocated an assurance rating, but we have suggested some considerations for the future, should temporary governance arrangements be required in response to further peaks in the future.

## **Appendix Two – What we did**

We undertook the following review activity:

- Interviewed the following:
  - Board Secretary and Head of Board Business Unit;
  - Deputy Chief Executive and Executive Director of Operations and Finance;
  - Executive Director of Public Health Services and Medical Director;

- Executive Director of Quality, Nursing and Allied Health Professionals;
  - Deputy Director of Finance;
  - Deputy Director of People and Organisational Development;
  - Chair of the Trust Board;
  - Chair of the Audit and Corporate Governance Committee;
  - Chair of the Quality, Safety and Improvement Committee; and
  - Chief Executive.
- Reviewed notices, agendas and minutes of the Board, Audit and Corporate Governance Committee and Quality, Safety and Improvement Committee from March 2020.
  - Reviewed the public availability of the respective committee papers and in particular the hosting of them onto the Trust's webpage.
  - Reviewed the risk register(s) for Covid-19 and non-Covid risks.
  - Reviewed documentary evidence of assessment of committee business.
  - Reviewed the SoRD and Standing Financial Instructions and any associated changes to the documents.
  - Reviewed the Chair Actions relating to SoRD changes.
  - Reviewed the papers / documentation / logs from Strategic Gold and Incident Management Team groups.
  - Observed key committees.
  - Reviewed documentary evidence of business cases presented to the respective groups.
  - Reviewed the response plans and business continuity arrangements within Finance.
  - Reviewed the Authorised Signatory List.
  - Reviewed the revised timetable for reporting of annual accounts.
  - Reviewed key financial control procedures.
  - Reviewed the Monthly Monitoring Returns.
  - Obtained and reviewed saving plans (including Covid-19 and non-Covid savings).
  - Reviewed the Oracle authorisation list.
  - Obtained the list of newly created cost centres, specifically created for Covid-19 expenditure.

- Reviewed the command structure for managing Covid-19 arrangements.
- Reviewed stock records.
- Reviewed workforce and establishment plans.
- Reviewed off-contract agency and overtime information.
- Obtained capital project information, including expenditure incurred.
- Discussed charitable funds arrangements and any changes to policies.

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