

# Structured Assessment 2021 (Phase Two) – Corporate Governance and Financial Management Arrangements: Public Health Wales NHS Trust

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## About this report

- 1 This report sets out the findings from phase two of the Auditor General's 2021 structured assessment work at Public Health Wales (the Trust). Our structured assessment work is designed to help discharge the Auditor General's statutory requirement to be satisfied that NHS bodies have made proper arrangements to secure economy, efficiency, and effectiveness in their use of resources under section 61 of the Public Audit (Wales) Act 2004. Our [2021 structured assessment phase one report](#) considered the Trust's operational planning arrangements and how these are helping to lay the foundations for effective recovery.
- 2 The COVID-19 pandemic required NHS bodies to quickly adapt their corporate governance and decision-making arrangements to ensure timely action was taken to respond to the surge in emergency COVID-19 demand and to ensure the safety of staff and patients. Our [2020 structured assessment report](#) considered the Trust's revised governance arrangements and was published in October 2020.
- 3 NHS bodies have continued to respond to the ongoing challenges presented by COVID-19, whilst also starting to take forward plans for resetting and recovering services affected by the pandemic. Our 2021 structured assessment work, therefore, was designed in the context of the ongoing response to the pandemic thus ensuring a suitably pragmatic approach to help the Auditor General discharge his statutory responsibilities whilst minimising the impact on NHS bodies as they continued to respond to COVID-19.
- 4 Phase two of our 2021 structured assessment has considered how corporate governance and financial management arrangements have adapted over the last 12 months. The key focus of the work has been on the corporate arrangements for ensuring that resources are used efficiently, effectively, and economically. We have also considered how business deferred in 2020 has been reinstated and how learning from the pandemic is shaping future arrangements for ensuring good governance and delivering value for money. We have also sought to gain an overview of the Board's scrutiny of the development and delivery of the Trust's 2021-22 Annual Plan.

## Key messages

- 5 Overall, we found that **the Trust is well governed with clear, effective arrangements to manage its finances.**
- 6 The Trust has good governance arrangements which adapted well to the pandemic. The Trust reviewed and adapted its approach regularly and has retained elements that worked well. Suspended committees are starting to reactivate and provide more detailed scrutiny of items previously postponed or remitted to other committees. Both Executives and non-Executives provide good scrutiny in meetings and the quality and presentation of information at Board and

committees is good. The Trust is working to improve its governance arrangements through its integrated governance model.

- 7 The Trust has good arrangements to manage its financial resources and continues year on year to meet its financial duties. Financial controls are effective and the Trust uses clear, timely financial information to monitor and report its performance.

## Recommendations

- 8 Recommendations arising from this audit are detailed in **Exhibit 1**. The Trust's management response to these recommendations is summarised in **Appendix 1**.

### Exhibit 1: 2021 recommendations

#### Recommendations

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##### **Public access to Board meeting recordings**

- R1 At the time of our review, one video recording of a Board meeting was missing from the Trust's website. The Trust should ensure that it strengthens the process for the timely publication of recordings of Board meetings.

# Detailed report

## Governance arrangements

- 9 Our structured assessment work considered the Trust's governance arrangements while continuing to respond to the challenges presented by the pandemic.
- 10 We found that **the Trust is well-governed with a clear commitment to continuous improvement and embedding good governance across its business.**

## Conducting business effectively

- 11 We found that **the Trust has good arrangements to conduct Board and committee business effectively and transparently and is currently piloting new integrated governance processes to further strengthen existing arrangements.**
- 12 The Trust's Board and committee meetings are held virtually with a combination of people attending remotely or in socially distanced meeting rooms. Board meetings are broadcast live with recordings made available on the Trust's website at a later date. However, recordings can take some time to appear on the Trust's website. For instance, at the time of writing this report in August 2021, the May recording was not available. The Trust plans to live stream its People and Organisational Development; Knowledge, Research and Information; and Quality, Safety and Improvement committees, but has yet to set a date for doing so.
- 13 The Board Business Unit continues to produce good minutes accurately summarising discussion at Board and committee meetings. Board and committee papers are published in advance of meetings on the Trust's website. Unconfirmed Board and committee minutes are published on the Trust's website with the papers for the next meeting. Once confirmed, the Trust publishes final versions of its minutes on the website.
- 14 Chairs are clear about the purpose of each item of business and quickly reorder agendas to accommodate any connectivity issues that occur during meetings. At each meeting, chairs remind those attending of virtual meeting etiquette and set the tone for constructive debate. Our observations of Board and committee meetings found that meetings are well managed by chairs who help focus discussion on key issues and encourage contributions from all.
- 15 In February 2021, the Board approved the Trust's integrated governance model and three areas of business to pilot the approach. Integrated governance is about joining up systems, procedures and reporting to better embed good governance across organisations. The Trust has indicated that its integrated governance model will emphasise the importance of culture and behaviours so that staff at every level understand and take responsibility for good governance. The Trust reports progress implementing the integrated governance model to its Audit and Corporate Governance Committee. To date, it has completed two pilots but had to postpone the third in screening services due to pressures on the service. Officers

are preparing an implementation plan based on the two pilots and wider engagement with staff across the organisation.

- 16 Last year, our structured assessment report explained that the Trust streamlined its Board and committee arrangements in March 2020 to respond to COVID-19. As a result, the Knowledge, Research and Information, and People and Organisational Development Committees were suspended. Important business was remitted to Board, Audit and Corporate Governance, and Quality, Safety and Improvement Committees. The Trust reflected these changes in its standing orders which clearly set out temporary arrangements and identify lower priority areas of business to be postponed. We found that the temporary arrangements worked well and served to focus the Trust on key areas for scrutiny and decision making. Chairs continue to invite people attending to share observations on how well meetings worked by email. It is clear that Chairs actively seek feedback and continue to reflect on areas for improvement.
- 17 The Trust reviewed its committee arrangements in July 2020, October 2020 and February 2021. In October 2020, it created a People Advisory Group to advise the Board. In February 2021, the Trust agreed to reinstate the People and Organisational Development Committee which held its first meeting in July 2021. The Trust also reviewed and made small changes to its standing orders in July 2020 and March 2021. Audit and Corporate Governance, and Quality, Safety and Improvement Committees have now scrutinised previously postponed items of business. The Trust suspended its Knowledge, Research and Information Committee for much of 2020 and 2021, remitting important business to other committees. The Trust will start developing a work programme for the Committee in autumn 2021 where it intends to review the Committee's purpose and remit alongside that of the Knowledge Directorate and set a date for meetings to commence.
- 18 The Trust continues to strive towards providing high quality, accessible information about its performance, to its Board and the public. The Performance and Assurance Dashboard is a valuable tool to aid scrutiny and the Trust adds new data where relevant. The Trust continues to review and adapt the way it uses the dashboard in Board and committee meetings to ensure it supports discussion on specific aspects of delivery. As we observed last year, officers continue to provide clear verbal presentations identifying specific issues or under-performance. Written information is clear, with cover sheets setting out the purpose of documents and relevant impact assessments undertaken. In the next few months, the Trust plans to revise its cover sheets to more clearly direct the reader to key information in each document.
- 19 The Trust has decided to keep some of its COVID arrangements going forward including more frequent (eight weekly) Quality, Safety and Improvement Committee meetings and its focussed agendas. The Trust piloted a new style of agenda in 2020 for all Board and committee meetings which puts items for assurance at the start of meetings to allow enough time for robust discussion. Items for approval including the minutes of previous meetings feature later on the

agenda. Agendas often include items to note which are not discussed unless a member of the committee wants to ask a question. The Board Business Unit reviews items to note to ensure they do not routinely escape discussion where they would merit more scrutiny. We observed that the focussed agendas are an effective tool to manage the time and energy levels in meetings and enable good scrutiny where it is needed most. In particular, the new agendas created additional time for the Audit and Corporate Governance Committee to discuss specific areas of business in more detail via 'deep dives' on information governance, risk, and cyber security.

- 20 The Trust has now filled all its vacancies for Executive and non-Executive Directors. The new Executive Directors of Health Protection and Screening Services, People and Organisational Development, and Public Health Knowledge and Research are now all in post. In addition, the Trust appointed three new non-Executive Directors who provide valuable fresh perspectives and an opportunity for Board and committee members to reflect on ways of doing things differently. Several of the non-Executive Directors commented on the supportive, 'open door' approach of chairs and Executives. At the time of writing this report the Trust had updated its register of interests to include some, but not all, of the new Executives.
- 21 The Trust engages effectively with its Board and clearly values the individual contributions of members. Last year, we observed that the skills and knowledge of non-Executive Directors had developed at pace during the Trust's response to COVID-19. Alongside Executive Directors, the non-Executive Directors have created a positive culture of thorough, solutions focused scrutiny.
- 22 The Trust's Business Executive Team meetings were suspended briefly in 2020 while its Gold command led the response to COVID-19. Business Executive Team meetings recommenced in June 2020 and Gold command continued to meet until the end of August 2021 to oversee the health protection response.
- 23 Alongside last year's structured assessment, internal audit completed an advisory review of the Trust's COVID-19 governance arrangements which identified some minor opportunities for improvement in the context of a largely positive endorsement of the Trust's arrangements. The Trust produced an action plan to implement internal audit's advice. In April 2021, internal audit's follow-up review found that the Trust had largely implemented the improvements in its action plan.

## Planning for recovery<sup>1</sup>

<sup>1</sup> NHS bodies are required to submit a three-year Integrated Medium Term Plan (IMTP) to the Welsh Government on an annual basis. The IMTP process for 2020-23 was paused by the Welsh Government in March 2020, to allow NHS bodies to focus on responding to the COVID-19 pandemic. Instead, health bodies were required to submit quarterly plans during 2020-21 as well as prepare an annual plan for 2021-22 by 31 March 2021. Our 2021 structured assessment phase one report considered the Trust's operational planning arrangements.

- 24 We found that **the Trust is developing detailed plans to recover its services, including arrangements to flex staff resources to respond to surges in COVID-19 infections if needed.**
- 25 The Board discussed the Trust's operational plan for 2021/22 (its Annual Plan) in its March 2021 meeting and approved it subject to amendments documented at the meeting. We observed thorough scrutiny of the Plan by the Board. In particular, members questioned the achievability of some of the milestones. As a result, the Trust reviewed milestones and resources, extending some timescales and identifying additional funding it needs to recover its screening programmes. The Board formally approved the revised Annual Plan, Financial Plan and Budgetary Control Framework in its June 2021 meeting. In preparing the Annual Plan, the Trust reviewed timescales to deliver any milestones overdue from its previous Quarter 3 and 4 Plan and included revised milestones in the Plan. The Trust includes reasons for delayed delivery of milestones in its integrated performance reports to Board.
- 26 The Board is clearly focussed on balancing the ongoing health protection response with organisational recovery, particularly around screening services. The Trust has set up an operational Recovery Coordination Group to bring together its recovery plans and manage the competing demands of recovery and the health protection response. The Group will coordinate the return of staff to their substantive roles and review resources in the light of future increases in COVID-19 infection rates. The Trust is developing specific recovery plans for its screening programmes to underpin its Annual Plan and set out how it will deliver additional activity to tackle backlogs resulting from suspension of services.
- 27 The Quality, Safety and Improvement Committee held a 'deep dive' on screening recovery in its June 2021 meeting. Officers gave detailed information on performance and the factors affecting it in each screening programme. In particular, lack of venues previously provided by health boards, and reduced throughput due to social distancing have limited activity. Officers explained steps the Trust has taken to manage to impact on patients, including prioritising people known to be at higher risk of the disease being screened for, securing new venues, and introducing measures to reduce the number of people who do not turn up for screening appointments. More broadly, screening performance is discussed at every Quality, Safety and Improvement committee meeting.
- 28 Last year, our structured assessment noted that the Trust is committed to learning and evolving throughout the pandemic. The 2021/22 Annual Plan continues the focus on organisational learning but also developing new ways of working to aid recovery and future delivery. Plans include a Future Ways of Working project based on staff engagement as well as maximising new technology. In July 2021, the Board received the first progress report on delivery of the Annual Plan. At this stage, most milestones were on track for delivery and 12 per cent were complete.

## Systems of assurance

- 29 We found that **the Trust has good arrangements to manage risk and provide assurance on the quality and safety of its services.**

## Managing risk

- 30 We found that **the Trust has good risk management arrangements aligned to its annual plan.**

31 Last year, our structured assessment found that the Trust had good risk management arrangements which adapted well to respond to COVID-19. This year's arrangements are largely the same and continue to work well. The Business Executive Team continues to discuss the corporate and strategic risk registers which are underpinned by directorate and divisional risk registers. Executive and divisional directors are responsible for reviewing their risk registers and ensuring that mitigation plans are in place. COVID-19 related risks are incorporated into both the corporate and strategic risk registers. The Trust continues to share regular Delivery Confidence Assessments with the Board setting out the potential time, cost and quality impact of key risks on delivery of its operational plan.

32 In May 2021, the Trust presented its annual review of its risk management system to the Audit and Corporate Governance Committee. The review identified challenges associated with having enough time and resource to discuss risk; using four different risk management systems; and with the Datix Once for Wales Concerns Management system. The Trust set out its plans to tackle the challenges including producing a Risk Management Improvement Plan. From January 2021, the Trust included information on corporate risks in its Performance and Assurance Dashboard. The Dashboard shows current risk exposure against the target exposure each month to help Board members understand the current level of risk the organisation needs to manage. The Committee also receives regular information on information governance and cyber security performance and the management of associated risks.

33 The Trust reviewed and updated its risk management policy and procedure in 2020. The Audit and Corporate Governance Committee approved the procedure in October 2020 and the Board approved the policy in November 2020. The policy requires the Trust to work with its Board to produce an Annual Statement of Risk Appetite. The Board reviewed the risk appetite relating to the Trust's public protection risk in April 2021, and the broader risk context in June 2021. It approved risks within the strategic risk register in June 2021 and is using the information to form its Annual Statement of Risk Appetite.

34 The 2021/22 Annual Plan sets out the Trust's plans to better build risk, securing value, benefits realisation, and quality and improvement into its decision making framework. As such, it aims to review its approaches to both corporate and strategic risks later in 2021. In April 2021, the Trust reviewed and aligned its strategic risks to reflect the 2021/22 Annual Plan.

## Quality and safety assurance<sup>2</sup>

- 35 We found that **the Trust continues to provide assurance on staff and service user safety and has plans to better embed quality and improvement across the organisation.**
- 36 The Trust provides good information on staff safety to Board. In the early stages of the pandemic, the full Board took responsibility for overseeing staff safety and wellbeing, with regular advice from the People Advisory Group from October 2020. In February 2021, the Board took assurance from a report setting out the measures the Trust has taken to ensure the safety of its staff including monitoring compliance with its workplace risk assessments, reviews of individual cases in the workplace, and support for staff working in specific locations. The Trust continues to improve the information in its Performance and Assurance Dashboard to give a clear picture of issues affecting staff, including the numbers of frontline staff who have received both COVID-19 vaccinations.
- 37 The Board approved the Trust's new Quality and Improvement Strategy 2021-2030 in May 2021. The Strategy aims to embed a culture of quality, safety and continuous improvement across the organisation. It is designed to support the Trust's Long Term Strategy and ensure it meets the expectations of the Health and Social Care (Quality and Engagement) (Wales) Act 2020. The Quality and Improvement Strategy will work alongside the People Strategy and integrated governance model (see paragraph 15). The Trust has an implementation plan which sets out work to be delivered over the next three years and intends to review the Strategy in 2022. The plan includes work to develop performance measures to demonstrate outcomes and the effectiveness of processes. It also includes actions to establish a quality and improvement hub to share learning, tools and advice across the organisation.
- 38 In October 2020, the Trust assessed the priority areas in its Annual Plan against the Health and Care Standards to gauge quality and safety across the organisation. For each of the priority areas, it identified good practice and areas of improvement. The Trust compiled scores across the priority areas to give an overall score for the organisation to provide a baseline to measure future progress.
- 39 The Quality, Safety and Improvement Committee continues to keep a strong focus on service user safety and the quality of services, particularly the risks associated with reactivating its screening programmes. We observed robust scrutiny and clear, timely presentations from officers to the committee.

<sup>2</sup> We have limited the work we have undertaken on quality governance arrangements as part of our 2021 structured assessment as we are undertaking a separate review of quality governance arrangements at the Trust. The review will consider whether the organisation's governance arrangements support delivery of high quality, safe and effective services. We aim to report our findings later in 2021.

## Tracking progress against audit and review recommendations

- 40 We found that **the Trust has arrangements to monitor its progress responding to internal audit recommendations but needs to consider ways to routinely report progress addressing external recommendations.**
- 41 The Audit and Corporate Governance Committee monitors progress addressing internal and external audit recommendations via an audit log. The log is presented quarterly to the Audit and Corporate Governance Committee meeting with a cover sheet setting out items to be closed each quarter. The log itself includes detailed information on each action so members can clearly monitor progress and be assured actions are complete before approving closures. The Quality, Safety and Improvement Committee receives updates on recommendations resulting from clinical audit in updates on its clinical audit plan but does not currently use a clinical audit log<sup>3</sup>.

## Managing financial resources

- 42 Our work considered the Trust's financial performance, financial controls and arrangements for monitoring and reporting financial performance.
- 43 We found that **the Trust manages its financial resources well and has good arrangements to monitor and report its financial activity.**

## Achieving key financial objectives

- 44 We found that **the Trust achieved its financial duties at the end of 2020/21 and has a clear financial plan to deliver and recover services in 2021/22.**
- 45 At the end of 2020/21, the Trust met its financial duty to break even over a rolling three-year period with a small surplus of £32,000. COVID-19 had a considerable impact on the revenue and spending costs the Trust set out in its financial plan for 2020/21. During 2020/21, it received £47.1 million additional in year funding from the Welsh Government due to COVID-19.
- 46 The pandemic restricted the Trust's ability to realise some of the planned savings in its financial plan. At month 12, the Trust's non-delivery of savings was £0.145 million which it offset by non-pay underspends. The Trust identified some net cost reductions during 2020/21 as some services were suspended or scaled back. It used the savings to fund additional costs associated with complying with COVID-19 measures as it started to restart services.
- 47 The Trust's core allocation of funding from the Welsh Government increased from £106.3 million in 2020/21 to £117 million in 2021/22. In addition, the financial plan 2021/22 includes £1.1 million anticipated income from the Welsh Government to

<sup>3</sup> Our review of the Trust's quality governance arrangements will look at oversight of its clinical audit programme in more detail.

fund the Trust's screening recovery programme. The Welsh Government agreed the funding in September 2021. In addition to the Welsh Government funding, the Trust will fund £0.7 million of the recovery costs from its screening budgets.

- 48 The financial plan also includes £6.147 million recurrent funding from the Welsh Government to transform the Trust's health protection service which is now part of its core funding allocation. The Welsh Government approved the Trust's business case for the service in February 2021 which will fund 109 whole time equivalent posts. The Trust is currently developing governance arrangements to oversee the implementation of its business case.
- 49 In July 2021, the Trust's month three financial report shows that it is likely to meet its financial duty to breakeven over a three year rolling period at the end of the financial year. At month three, the Trust was carrying a small net surplus of £29,000.

## Financial controls

- 50 We found that **the Trust continues to have good controls to monitor financial activity, and to prevent, detect and respond to fraud.**
- 51 The Trust continues to have effective financial controls and has now returned to its pre-COVID scheme of delegation. It reports regularly to the Audit and Corporate Governance Committee on procurement, losses and special payments, and counter fraud. Procurement reports clearly set out the number of Single Tender Actions (STAs) and Single Quotation Authorisations (SQAs) and the reasons why officers did not follow standard procurement procedure. The Trust reduced the number of STAs and SQAs considerably towards the end of 2018 but numbers started to increase during 2020/21, largely due to procurement by the NHS Collaborative<sup>4</sup>. The value and reasons for deviation from standard procurement procedures are clearly set out in the Trust's procurement reports which are scrutinised by the Audit and Corporate Governance Committee.
- 52 Internal audit's review of financial systems at the Trust in February 2021 gave substantial assurance to financial controls it examined around the capital asset register, invoicing and cash management. Similarly, internal audit's review of the Trust's COVID-19 governance arrangements in August 2020 said that the Trust had good financial controls in place and should retain its evidence trail of financial decisions.
- 53 In June 2021, an internal audit review of additional hours and overpayments gave limited assurance to the Trust's arrangements for staff to record and claim additional hours worked. The Executive Director of People and Organisational Development is responsible for the action plan to address internal audit's recommendations.

<sup>4</sup> The Trust hosts the NHS Collaborative.

54 Our review of the Trust's counter fraud arrangements in September 2020<sup>5</sup> found that the Trust demonstrates a commitment to counter fraud, has suitable arrangements to support the prevention and detection of fraud and is able to respond appropriately where fraud occurs.

## Monitoring and reporting

55 We found that **the Trust uses clear and accessible information to monitor and report its financial performance.**

56 The Trust reports financial performance at every Board meeting using its Performance and Assurance Dashboard and accompanying integrated performance report. From January 2021 it also presented a separate finance report and a copy of the Monthly Monitoring Form to Board<sup>6</sup>. Alongside verbal presentations from officers, the reports provide more context on the reasons for over or under spends and the factors affecting planned savings. The information is published on the Trust's website with its Board papers.

57 Financial information is consistent across the Dashboard, Integrated Performance and Finance reports and Monthly Monitoring Form. The information is clear and presented well so that the Board can see the current and forecast impact of over and underspends by each directorate. The Trust separates COVID-19 spending into a specific COVID directorate. The Performance and Assurance Dashboard includes comprehensive and timely data on:

- The cumulative financial position;
- cumulative variance in spending by directorate against the annual budget and a year-end forecast variance in spending against budget;
- year-end forecast spending variance;
- cumulative agency and bank spending;
- year to date spending of recurrent investment funds;
- year to date spending of its strategic and discretionary capital allocations;
- current cash flow position and trends over the financial year, cash flow forecast and a breakdown of receipts and payments;
- current balance sheet position;
- current debtors; and
- the Trust's performance against public sector payment policy performance measures.

<sup>5</sup> Audit Wales, **Effectiveness of Counter-Fraud Arrangements at Public Health Wales NHS Trust**, September 2020.

<sup>6</sup> All NHS bodies submit a Monthly Monitoring Form to the Welsh Government setting out financial performance against their plans.

# Appendix 1

## Management response to audit recommendations

Exhibit 1: management response

| Recommendation  | Management response   | Completion date | Responsible officer  |
|---|---|-----------------|----------------------|
| <p><b>Public access to Board meeting recordings</b></p> <p>R1 At the time of our review, one video recording of a Board meeting was missing from the Trust's website. The Trust should ensure that it strengthens the process for the timely publication of recordings of Board meetings.</p> | <p><b>Recommendation accepted</b></p> <p>The process for publication of the recorded livestream has been strengthened; the Board Business Unit has an allocated team member who ensures the link has been updated and loaded to the website, following liaison with communications team colleagues. We have committed to work to a 2 working day upload of the meeting, and have met this target for the last two meetings.</p> | <p>Complete</p> | <p>Helen Bushell</p> |







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