

Annual Audit Report 2022 – Welsh Ambulance Service NHS Trust

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Summary report

About this report

- 1 This report summarises the findings from my 2022 audit work at Welsh Ambulance Service NHS Trust (the Trust) undertaken to fulfil my responsibilities under the Public Audit (Wales) Act 2004. That Act requires me to:
 - examine and certify the accounts submitted to me by the Trust, and to lay them before the Senedd;
 - satisfy myself that expenditure and income have been applied to the purposes intended and are in accordance with authorities; and
 - satisfy myself that the Trust has made proper arrangements for securing economy, efficiency, and effectiveness in its use of resources.
- 2 I report my overall findings under the following headings:
 - Audit of accounts
 - Arrangements for securing economy, efficiency, and effectiveness in the use of resources
- 3 This year's audit work took place at a time when NHS bodies continued to respond to the unprecedented and ongoing challenges presented by the COVID-19 pandemic. Health bodies were not only tackling the immediate challenges presented by the public health emergency but were also seeking to recover and transform services to respond to the significant numbers of people who are waiting for treatment and improve population health. My work programme, therefore, was designed to best assure the people of Wales that public funds are well managed. I have considered the impact of the current crisis on both resilience and the future shape of public services.
- 4 I aimed to ensure my work did not hamper public bodies in tackling the crisis, whilst ensuring it continued to support both scrutiny and learning. We largely continued to work and engage remotely where possible, through the use of technology, but some on-site audit work resumed where it was safe and appropriate to do so. This inevitably had an impact on how we deliver audit work but has also helped to embed positive changes in our ways of working.
- 5 As was the case in the previous two years, the delivery of my audit of accounts work has continued mostly remotely. The success in delivering it reflects a great collective effort by both my staff and the Trust's officers.
- 6 I have adjusted the focus and approach of my performance audit work to ensure its relevance in the context of the crisis and to enable remote working. I have commented on how NHS Wales is tackling the backlog of patients waiting for planned care. My local audit teams have commented on how governance arrangements have adapted to respond to the pandemic, and the impact the crisis has had on service delivery.

- 7 This report is a summary of the issues presented in more detailed reports to the Trust this year (see **Appendix 1**). I also include a summary of the status of work still underway, but not yet completed.
- 8 **Appendix 2** presents the latest estimate of the audit fee that I will need to charge to cover the costs of undertaking my work, compared to the original fee set out in the 2022 Audit Plan.
- 9 **Appendix 3** sets out the audit of accounts risks set out in my 2022 Audit Plan and how they were addressed through the audit.
- 10 The Chief Executive and the Director of Finance have agreed the factual accuracy of this report. We will present it to the Audit Committee on 2 March 2023. The Board will receive the report at a later Board meeting and every member will receive a copy. We strongly encourage the Trust to arrange its wider publication. We will make the report available to the public on the [Audit Wales website](#) after the Board have considered it.
- 11 I would like to thank the Trust's staff and members for their help and co-operation throughout my audit.

Key messages

Audit of accounts

- 12 I concluded that the Trust's accounts were properly prepared and materially accurate and issued an unqualified audit opinion on them. My work did not identify any material weaknesses in the Trust's internal controls (as relevant to my audit).
- 13 I brought several issues to the attention of officers and the Audit Committee, which I will review and monitor as part of my audit of the 2022-23 accounts.
- 14 I identified no material financial transactions within the Trust's 2021-22 accounts that were not in accordance with authorities or not used for the purpose intended, and so I have issued an unqualified opinion on the regularity of the financial transactions within the Trust's 2021-22 accounts.
- 15 The Trust achieved financial balance for the three-year period ending 31 March 2022, reporting a cumulative surplus of £190,000. The Trust has an approved three-year plan in place.
- 16 I did not place a substantive report on the accounts alongside my opinion this year as there were no issues to report.

Arrangements for securing efficiency, effectiveness, and economy in the use of resources

17 My programme of Performance Audit work has led me to draw the following conclusions:

- whilst many facets of the Trust's quality governance arrangements are working well, improvements are required in a number of key areas to ensure the Trust is fully informed on issues relating to the quality and safety of its services. The Trust also needs to play its part in the improvements that are required for responding to serious incident reporting where incidents occur across organisational boundaries.
- my structured assessment work found:
 - that whilst there have been recent changes in leadership, the Trust continues to be well led. Recognising that governance arrangements are improving, the Trust should also seek opportunities to enhance its influence and joint working with key partners to help resolve some of the significant performance and quality challenges it faces.
 - there are good approaches for developing plans, but there needs to be a stronger focus on staff and partner engagement and greater challenge on the impact of plans in supporting improvements to performance.
 - the Trust has a good approach to financial planning, management, and reporting, however, opportunities exist to reduce the significant inefficiencies caused by external system pressures.
 - action is needed to ensure the positive work to support staff well-being is having the desired impact and also to maintain a focus on reducing sickness absence rates. Implementation of the digital strategy would be strengthened by improved oversight of the programme and clarity over funding. Strategic decisions also need to be made in respect of longer-term estate needs and decarbonisation.

18 These findings are considered further in the following sections.

Detailed report

Audit of accounts

- 19 Preparing annual accounts is an essential part of demonstrating the stewardship of public money. The accounts show the organisation’s financial performance and set out its net assets, net operating costs, gains and losses, and cash flows. My annual audit of those accounts provides an opinion on both their accuracy and the proper use (‘regularity’) of public monies.
- 20 My 2022 Audit Plan set out the key risks for audit of the accounts for 2021-22 and these are detailed along with how they were addressed in **Exhibit 4** in **Appendix 3**.
- 21 My responsibilities in auditing the accounts are described in my [Statement of Responsibilities](#) publications, which are available on the [Audit Wales website](#).

Accuracy and preparation of the 2021-22 accounts

- 22 I concluded that the Trust’s accounts were properly prepared and materially accurate and issued an unqualified audit opinion on them. My work did not identify any material weaknesses in internal controls (as relevant to my audit), however, I brought some issues to the attention of officers and the Audit Committee for improvement.
- 23 The Trust submitted its unaudited financial statements by the deadline issued by the Welsh Government. The working papers provided were comprehensive and of good quality, and officers promptly responded to audit queries and requests for further information.
- 24 I must report issues arising from my work to those charged with governance (the Audit Committee) for consideration before I issue my audit opinion on the accounts. My Financial Audit Engagement Lead reported these issues on 13 June 2022. **Exhibit 1** summarises the key issues set out in that report.

Exhibit 1: issues reported to the Audit Committee

Issue	Auditors’ comments
Uncorrected misstatements	<p>There were two uncorrected misstatements identified within the accounts:</p> <ul style="list-style-type: none">• Indexation: The Trust followed Welsh Government guidance not to apply the increase in indexation notified in late March 2022. This resulted in asset values being understated by £328,000.

Issue	Auditors' comments
	<ul style="list-style-type: none"> Finance lease: The Trust's Airwave finance lease contract extension was found to end in December 2022 and not November 2022, as indicated by the original financial models provided to the Trust at the time of the contract negotiation. This resulted in both the asset value and finance lease liability being understated by £166,000.
Corrected misstatements	There were initially misstatements in the accounts that were corrected by management.
Other significant issues	<ul style="list-style-type: none"> Potential liability resulting from the ministerial direction to the Welsh Government to fund pensions tax liabilities above the pension savings annual allowance: we recommended the Trust should continue to engage with the Welsh Government to resolve the issue in 2022-23, so the contingent liability disclosure can be removed, or if a liability has arisen, a provision included in the accounts. Property, Plant and Equipment and Intangible Assets: we recommended the Trust should complete an annual review of its assets to identify those which are no longer in use or have been disposed of and ensure these are removed from the asset register. Defibrillators: we reported the need for the Trust to implement the planned RFID tagging system to be able to easily identify the existence and location of all defibrillators held on the fixed asset register.

- 25 I also undertook a review of the Whole of Government Accounts return. I concluded that the counterparty consolidation information was consistent with the Trust's financial position on 31 March 2022 and the return was prepared in accordance with the Treasury's instructions.
- 26 My separate audit of the charitable funds accounts is ongoing, to be completed by the Charities Commission deadline of 31 January 2023.

Regularity of financial transactions

- 27 The Trust's financial transactions must be in accordance with the authorities that govern them. It must have the powers to receive the income and incur the expenditure. Our work reviews these powers and tests that there are no material elements of income or expenditure which the Trust does not have the powers to receive or incur.
- 28 I identified no material financial transactions within the Trust's 2021-22 accounts that were not in accordance with authorities or not used for the purpose intended, and so I have issued an unqualified opinion on the regularity of the financial transactions within the Trust's 2021-22 accounts.
- 29 I did not place a substantive report on the accounts alongside my opinion this year as there were no issues to report.
- 30 I have the power to place a substantive report on the Trust's accounts alongside my opinions where I want to highlight issues. Where the Trust fails one of its financial duties – to break even over a three-year period and to have an approved three-year plan in place – or my opinion is qualified, I will issue a substantive report.
- 31 The Trust met both of its financial duties, achieving an in-year surplus of £75,000 and a three-year cumulative surplus of £190,000, and my opinions were unqualified, so I did not issue a such a report.

Arrangements for securing efficiency, effectiveness, and economy in the use of resources

- 32 I have a statutory requirement to satisfy myself that the Trust has proper arrangements in place to secure efficiency, effectiveness, and economy in the use of resources. My performance audit work at the Trust over the last 12 months has supported me to discharge that responsibility. This work has involved:
- reviewing the effectiveness of the Trust's quality governance arrangements.
 - undertaking a structured assessment of the Trust's corporate arrangements for ensuring that resources are used efficiently, effectively, and economically.
- 33 My conclusions based on this work are set out below.

Quality governance arrangements

- 34 My review examined whether the organisation's governance arrangements support delivery of high quality, safe and effective services. The review focused on both the operational and corporate approach to quality governance, organisational culture

and behaviours, strategy, structures and processes, information flows and reporting.

- 35 My work found that that **whilst many facets of the Trust’s quality governance arrangements are working well, improvements are required in a number of key areas to ensure the Trust is fully informed on issues relating to the quality and safety of its services. The Trust also needs to play its part in the improvements that are required to serious incident reporting across organisational boundaries.**
- 36 The Trust has renewed its Quality Strategy, is strengthening its risk management arrangements and has invested in quality improvement processes. Lines of accountability for quality governance are clear, and there are good arrangements to listen to and act upon the experiences of patients and staff. Although more focus is needed to address concerns around incident reporting, appraisal rates and to ensure adequate responses to any incidents of bullying and harassment.
- 37 The role of Quality Patient Experience and Safety (QuEST) Committee is clearly defined, and its work is supported by a good suite of performance information. However, clinical audit needs to become a more recognised and visible source of assurance within the Trust’s quality governance framework.
- 38 A key area for improvement is the need to address the significant backlog of mortality reviews, and to keep the QuEST Committee adequately sighted of progress in this area. There is also a need to better triangulate information from different sources to ensure there is a full understanding of patient outcomes and avoidable harms associated with long waits for an emergency ambulance.
- 39 Whilst the Trust’s internal system for managing concerns and serious incidents is sound, the joint escalation framework for managing serious incidents across organisational boundaries is no longer effective, and the Trust must work with its commissioners and health board partners to improve this.

Structured assessment

- 40 My 2022 structured assessment work took place at a time when NHS bodies were not only continuing to tackle the challenges presented by COVID-19, but were also seeking to recover and transform services to respond to the significant numbers of people who are waiting for treatment and improve population health.
- 41 My team focussed on the Trust’s corporate arrangements for ensuring that resources are used efficiently, effectively, and economically, with a specific focus on the organisation’s governance arrangements; strategic planning arrangements; financial management arrangements; and arrangements for managing the workforce, digital assets, the estate, and other physical assets. Auditors also paid attention to progress made to address previous recommendations.
- 42 Overall, we found that **the Trust has taken positive steps to improve aspects of its corporate governance arrangements, but further work is needed to provide the strong internal challenge and continued external influence**

required to overcome some of the unprecedented operational challenges it currently faces.

Governance arrangements

- 43 My work considered the Trust's governance arrangements, with a particular focus on:
- Board and committee effectiveness;
 - the extent to which organisational design supports good governance; and
 - key systems of assurance.
- 44 My work found that **while there have been recent changes in leadership, the Trust continues to be well led. Recognising that governance arrangements are improving, the Trust should also continue to seek opportunities to influence and work together with key partners to help resolve some of the significant performance and quality challenges it faces.**
- 45 The Board is committed to public transparency, self-reflection, and hearing directly from patients and staff. The Trust has effectively filled key board-level posts in the past year, including a new Chair and the process for recruiting a new vice-Chair is underway. Meetings of the Board and committees are conducted appropriately and are supported by clear Schemes of Delegation. However, there is scope to strengthen governance arrangements particularly around improving the timeliness of publishing Board and committee papers and increasing the public transparency of decisions made in private sessions of the Board.
- 46 The Trust is strengthening its risk framework, however, several significant risks have remained unchanged despite mitigating actions in recent months. This suggests that mitigating action to reduce the risk is not always having the desired effect. The Board receives regular information about the impact of wider system failings on its own performance and related quality concerns for patients. Recognising that many factors are beyond the Trust's direct control, the Trust must continue to seek opportunities to influence its partners to secure improvement as well as focussing on the impact of actions taken locally to address these issues.

Strategic planning arrangements

- 47 My work considered the Trust's strategic planning arrangements, with a particular focus on the organisation's:
- vision and strategic objectives;
 - Integrated Medium Term Plan;
 - planning arrangements; and
 - arrangements for implementing and monitoring the delivery of corporate strategies and plans.

- 48 My work found that **there are good approaches for developing plans, but there needs to be a stronger focus on staff and partner engagement and greater challenge on the impact of plans in supporting improvements to performance.**
- 49 The Trust has a Board-approved long-term vision and clinical strategy, which are rooted in population health and aligned to key national strategies. The Trust recognises that delivery of its longer-term aspirations will depend on the buy-in of partners, therefore external engagement must remain a priority. The Trust has a balanced and approved Integrated Medium Term Plan for 2022-2025, which has clear milestones and good alignment with key plans. The Trust's combined strategic frameworks are monitored quarterly by the Finance and Performance Committee and Board, supplemented by detailed monitoring for key programmes. However, there is a need to develop clear and timely delivery plans to support its strategic documents and improve staff involvement in the planning process.

Managing financial resources

- 50 My work considered the Trust's arrangements for managing its financial resources, with a particular focus on the organisation's:
- arrangements for meeting key financial objectives;
 - financial controls; and
 - arrangements for reporting and monitoring financial performance.
- 51 My work found that **the Trust has a good approach to financial planning, management, and reporting, however, opportunities exist to reduce the significant inefficiencies caused by external system pressures.**
- 52 The Trust achieved its financial duty for 2021-22 and has a clear financial plan for 2022-2025. While this year's savings plan has an increasing focus on transformational savings, opportunities remain to reduce reliance on vacancy control as a means of achieving short-term non-recurring cost reduction. The well-documented whole-system issues which are contributing to significant emergency ambulance handover delays also result in significant financial inefficiencies for the Trust. The Trust continues to have good systems of financial control and is taking steps to reduce the number of single tender waivers used. The organisation's financial reports are clear and regularly received by the Finance and Performance Committee and the Board.

Managing the workforce, digital resources, the estate, and other physical assets

- 53 My work considered the Trust's arrangements for managing its wider resources, with a particular focus on the organisation's:
- arrangements for supporting staff wellbeing;
 - arrangements for managing its digital resources; and

- arrangements for managing its estate and other physical assets.

- 54 My work found that **action is needed to ensure the positive work to support staff wellbeing is having the desired impact and also to maintain a focus on reducing sickness absence rates. Implementation of the digital strategy would be strengthened by improved oversight of the programme and clarity over funding. Strategic decisions also need to be made in respect of longer-term estate needs and decarbonisation.**
- 55 The Trust has developed a broad programme to support staff wellbeing which appears to be well utilised. However, the Trust is not yet evaluating the impact of these services to ensure they are making a real difference. Managing sickness absence remains a key area of focus, but absence rates are very high, particularly amongst Trust staff in emergency medical services.
- 56 The Trust's digital strategy is being implemented but there is scope to strengthen and improve oversight of the entirety of its digital programme. The Trust is also developing a digital Strategic Outline Programme to sit alongside the Trust's Fleet and Estates Strategic Outline Programmes. While some aspects of the digital programme are funded, the strategy was approved without clarification of how it would be funded in its totality.
- 57 The Trust plans to prioritise estate investment but faces challenges because of reducing available discretionary capital financing. It must, at the same time, ensure appropriate strategic decisions to support longer-term estates needs and the organisation's decarbonisation agenda.

Appendix 1

Reports issued since my last annual audit report

Exhibit 2: reports issued since my last annual audit report

The following table lists the reports issued to the Trust in 2022.

Report	Date
Financial audit reports	
Audit of Financial Statements Report	June 2022
Opinion on the Financial Statements	June 2022
Performance audit reports	
Review of Quality Governance Arrangements	August 2022
Structured Assessment 2022	December 2022
Other	
2022 Trust Audit Plan	April 2022
2022 Charity Audit Plan	December 2022

My wider programme of national value for money studies in 2022 included reviews that focused on the NHS and pan-public-sector topics. These studies are typically funded through the Welsh Consolidated Fund and are presented to the Public Accounts Committee to support its scrutiny of public expenditure. Reports are available on the [Audit Wales website](#).

Exhibit 3: performance audit work still underway

There are performance audits that are still underway at the Trust. These are shown in the following table, with the estimated dates for completion of the work.

Report	Estimated completion date
Unscheduled care – access to unscheduled care services	July 2023
Workforce planning	June 2023

Appendix 2

Audit fee

The 2022 Audit Plan set out the proposed audit fee of £159,752 (excluding VAT). My latest estimate of the actual fee, on the basis that some work remains in progress, is in keeping with the fee set out in the plan.

A full audit of the Charity's accounts was requested by the Trustees this year, which is not included in the fee detailed above. The 2022 Charity Audit Plan set out the proposed fee for this work of £12,000 (excluding VAT).

Appendix 3

Audit of accounts risks

Exhibit 4: audit of accounts risks

My 2022 Audit Plan set out the risks for the audit of the Trust's 2021-22 accounts. The table below lists these risks and sets out how they were addressed as part of the audit.

Audit risk	Proposed audit response	Work done and outcome
Significant risks		
<p>The risk of management override of controls is present in all entities. Due to the unpredictable way in which such override could occur, it is viewed as a significant risk [ISA 240.31-33].</p>	<p>We will:</p> <ul style="list-style-type: none"> • test the appropriateness of journal entries and other adjustments made in preparing the financial statements; • review accounting estimates for biases; and • evaluate the rationale for any significant transactions outside the normal course of business. 	<p>On a sample basis, my team tested both journal entries and accounting estimates and found no evidence of the management override of controls. My team were satisfied that the accounts were free from material error.</p>
<p>The implementation of the 'scheme pays' initiative in respect of the NHS pension tax arrangements for clinical staff is ongoing. Last year, we included an Emphasis of Matter paragraph in the audit opinion drawing attention to your disclosure of the contingent liability. Applications to the scheme will close on 31 March 2022, and if any expenditure is made in-year, we would consider it to be irregular, as it contravenes the requirements of Managing Welsh Public Money.</p>	<p>We will review the evidence one year on around the take-up of the scheme and the need for a provision, and the consequential impact on the regularity opinion.</p>	<p>Officers reviewed the terms of eligibility for the scheme and information from received from the Welsh Government and concluded that no provision for future liabilities was required within the accounts.</p> <p>However, as the Welsh Government is yet to finalise the allocation of cases, the Trust appropriately included a contingent liability disclosure within the financial statements for this issue.</p> <p>My team agreed with the Trust's accounting treatment of this issue.</p>

Audit risk	Proposed audit response	Work done and outcome
Significant risks		
<p>NHS Trusts have a financial duty to break even over a three-year rolling period. Although the Trust is forecasting a break-even position, this duty increases the risk that management judgements and estimates included in the financial statements could be biased in helping achieve this financial duty.</p> <p>Where the Trust fails this financial duty, I will place a substantive report on the financial statements highlighting the failure.</p>	<p>We will focus our testing on areas of the financial statements which could contain reporting bias.</p>	<p>My team undertook a range of audit work to provide assurance over the risk of bias to ensure that the actual year-end position was true and fair. This included:</p> <ul style="list-style-type: none"> • detailed sample testing of transactions either side of the year-end to ensure that they were recorded in the correct accounting period. This was focussed on the areas of greatest risk. • ensuring that accounting estimates were prepared on a reasonable basis and were supported by appropriate accounting judgements. <p>My team were satisfied that the accounts were free from material error.</p>
<p>Introduction of IFRS 16 Leases has been deferred until 1 April 2022. There may be considerable work required to identify leases and the COVID-19 national emergency may pose additional implementation risks. The 2021-22 accounts will need to disclose the potential impact of implementing the standard.</p>	<p>We will review the completeness and accuracy of the disclosures.</p>	<p>My team satisfied themselves that the disclosures were materially complete and accurate.</p>

Audit risk	Proposed audit response	Work done and outcome
Significant risks		
<p>We audit some of the disclosures in the Remuneration Report, such as the remuneration of senior officers and independent members, to a lower level of materiality. The disclosures are therefore inherently more prone to material misstatement. A number of changes have taken place to the senior management team and non-executive directors during the financial year. There is a risk that these changes are not correctly disclosed within the Trust's Remuneration Report.</p>	<p>We will review all entries in the Remuneration Report to verify that the Trust has reflected all known changes to senior positions, and that the disclosures are complete and accurate.</p>	<p>The work was carried out as proposed. Some amendments were agreed with the Trust to ensure the final remuneration report was accurate and disclosures complied with the requirements of the NHS Manual for Accounts.</p>
<p>There continues to be increased funding streams and expenditure in 2021-22 to deal with the COVID-19 pandemic. These could have an impact on the risks of misstatement and the shape and approach to our audit. Examples of issues include fraud, error and regularity risks of additional spending; valuation (including obsolescence) of year-end inventory, including PPE; and estimation of annual leave balances.</p>	<p>We will identify the key issues and associated risks and plan our work to obtain the assurance needed for our audit.</p>	<p>My team completed audit testing around COVID-19-related funding and expenditure, and also on year-end balances. No issues were identified from the work completed.</p>

Audit risk	Proposed audit response	Work done and outcome
Significant risks		
<p>Although COVID-19 restrictions have now been removed, there have been ongoing pressures on staff resources and of remote working that may impact on the preparation, audit and publication of accounts. There is a risk that the quality of the accounts and supporting working papers may be compromised leading to an increased incidence of errors. Quality monitoring arrangements may be compromised due to timing issues and/or resource availability.</p>	<p>We will discuss your closedown process and quality monitoring arrangements with the accounts preparation team and make arrangements to monitor the accounts preparation process. We will help to identify areas where there may be gaps in arrangements.</p>	<p>The work was carried out as proposed. My team found that the Trust has robust arrangements in place and did not identify any issues in this respect.</p>



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