

Structured Assessment 2023 – Welsh Ambulance Services NHS Trust

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Contents

Summary report	
About this report	4
Key findings	5
Recommendations	7
Detailed report	
Board transparency, effectiveness, and cohesion	9
Corporate systems of assurance	14
Corporate approach to planning	18
Corporate approach to managing financial resources	21
Appendices	
Appendix 1 – Audit methods	25
Appendix 2 – Progress made on previous-year recommendations	27
Appendix 3 – Organisational response to audit recommendations	30

Summary report

About this report

- 1 This report sets out the findings from the Auditor General's 2023 structured assessment work at the Welsh Ambulance Services NHS Trust (the Trust). Our structured assessment work is designed to help discharge the Auditor General's statutory requirement under section 61 of the Public Audit (Wales) Act 2004 to be satisfied that NHS bodies have made proper arrangements to secure economy, efficiency, and effectiveness in their use of resources.
- 2 Our 2023 Structured Assessment work took place at a time when NHS bodies were still responding to the legacy of the COVID-19 pandemic as they look to recover and transform services and respond to the additional demand in the system that has built up during the pandemic. Furthermore, health bodies are also dealing with a broader set of challenges associated with the cost-of-living crisis, the climate emergency, inflationary pressures on public finances, workforce shortages, and an ageing estate. More than ever, therefore, NHS bodies and their Boards need to have sound corporate governance arrangements that can provide assurance to themselves, the public, and key stakeholders that the necessary action is taken to deliver high-quality, safe, and responsive services, and that public money is spent wisely.
- 3 The key focus of the work has been on the Trust's corporate arrangements for ensuring that resources are used efficiently, effectively, and economically, with a specific focus on Board transparency, cohesion, and effectiveness; corporate systems of assurance, corporate approach to planning, and corporate approach to financial management. We have not reviewed the Trust's operational arrangements as part of this work.
- 4 Our work has been informed by our previous structured assessment work, which has been developed and refined over a number of years. It has also been informed by:
 - Model Standing Orders, Reservation and Delegation of Powers
 - Model Standing Financial Instructions
 - Relevant Welsh Government health circulars and guidance
 - The Good Governance Guide for NHS Wales Boards (Second Edition)
 - Other relevant good practice guidesWe undertook our work between July 2023 and October 2023. The methods we used to deliver our work are summarised in **Appendix 1**.
- 5 We also provide an update in this report on the Trust's progress in addressing outstanding recommendations identified in previous structured assessment reports in **Appendix 2**.

Key findings

- 6 Overall, we found that **the Trust demonstrates a focus on improving its arrangements for governance, planning and finance. However, significant operational pressures, inefficiencies caused by handover delays, reliance on non-recurrent savings and lack of available funding are limiting its ability to transform services.**

Board transparency, effectiveness, and cohesion

- 7 **We found that Board and Committee arrangements are effective, however, the Trust has a significant backlog of policies due for review, and there is scope to make some improvements to other areas of administrative governance.**
- 8 The Board remains committed to public transparency. Meetings are livestreamed, there are opportunities for the public to ask questions in advance of meetings and private/closed meeting actions are reported in public Board papers. The Trust publishes most meeting papers in advance of meetings. However, to further increase the transparency of Board business, the Trust should publish unconfirmed Board and committee minutes sooner, and a written version of the Chair's Report should be provided. The Trust has a significant backlog of policies that are overdue for review. However, it has developed a realistic and prioritised plan to review key policies and to improve its process for maintaining written control documents.
- 9 The Board and committees operate well, supported by up-to-date terms of reference and cycles of business. Meetings are well-chaired, and members provide meaningful contribution to support, scrutinise, and seek assurance on areas of performance. Papers are generally of a good standard and there is ongoing work to encourage more succinct presentations of key risks and issues. Patient and staff stories are key features of board and committee agendas that are highly valued forms of intelligence to set the tone of meetings. Work continues to enable and encourage members to make greater use of board member visits to allow members to triangulate intelligence from board and committee meetings with their observations. There will be some changes to the membership of the Board over coming months due to Non-Executive Director turnover. The Trust has taken reasonable and well-considered action to manage these changes.

Corporate systems of assurance

- 10 **We found that the Trust is strengthening its corporate systems of assurance, however, there is more to do in key areas including the BAF and handling concerns and incidents. Operational performance continues to be extremely challenging due to increased demand and wider system pressures.**
- 11 The Trust maintains reasonable arrangements for managing and overseeing corporate risks. It continues to progress its risk transformation programme with

several actions expected to be complete by April 2024. There are factors beyond the Trust's control which contribute significantly to its highest risks and the Trust demonstrates a commitment to collaborating with partners to establish a shared understanding and response to these risks. The Trust has been developing its Board Assurance Framework since 2022. However, there needs to be greater Board and committee focus on the risks to the achievement of the Trust's strategic objectives.

- 12 The Trust maintains reasonable performance management arrangements, however, operational performance remains extremely challenged due to increased demand, wider system pressures and the consequential inefficiencies created. The Trust has taken positive steps to improve its quality governance arrangements, including work to prepare for the requirements under the new Health and Social Care (Quality and Engagement) Act (2020). However, timeliness of response to concerns has deteriorated due to increased demand and capacity issues. Arrangements for tracking audit recommendations are strengthening, with greater clarity on the closure of actions and the impact achieved.

Corporate approach to planning

- 13 **We found that the Trust has a good corporate approach to developing strategies and plans, but plans do not include SMART milestones and delivery reports do not provide enough clarity on whether intended outcomes are being achieved.**
- 14 The Trust's arrangements for producing and overseeing the development of strategies and plans are reasonably sound. The Trust continues to produce Integrated Medium Term Plans (IMTPs) as a vehicle for achieving its long-term strategic ambition. The IMTP again received approval from the Welsh Government and the Trust strengthened its engagement of staff when developing its 2023-2026 plan. However, the Trust should ensure that all actions set out in the IMTP are SMART with measurable outcomes and clear delivery milestones. The Trust needs to strengthen reporting of delivery of the IMTP by increasing the focus on outcomes and impact achieved, rather than focussing solely on activity.

Corporate approach to managing financial resources

- 15 **We found that the Trust demonstrates strong financial performance, a good approach to financial planning and appropriate Board and committee oversight. However, the reliance on non-recurrent savings schemes, operational inefficiencies caused by handover delays and lack of available additional funding may limit the Trust's ability to support its service modernisation plans.**
- 16 The Trust continued its good financial track record of meeting its financial objectives and duties both for 2022-23 and the rolling three-year period of 2020-21 to 2022-23. As of month seven (October) 2023-24, the Trust is again on track to

achieve its financial duties, which is significant given the incredibly challenging current financial challenges facing NHS Wales.

- 17 The Trust has robust arrangements for financial planning, which clearly identifies key risks and issues. The risks include a lack of clarity around availability of recurrent funding for ambulance staff who were originally recruited to address winter service pressures in 2022 using short-term funding.
- 18 The Trust had a savings gap at the time of approving its financial plan but was able to identify the necessary savings to meet this gap by month four. However, we have concerns about the level of non-recurrent savings within the Trust's plan and how this may impact the Trust in future years.
- 19 Inefficiencies such as ambulance handover delays and difficulties accessing additional funding limit the Trust's ability to pursue transformational change and service modernisation. Last year, we highlighted that the notional cost of handover delays was £50 million, and those delays continue to remain high. This inefficiency inhibits the ability of the Trust to redeploy its resources to support preventative treatment in the community and reduce ambulance conveyancing to hospital. We will also be considering arrangements for delivering financial efficiencies as part of our audit programme early in 2024.

Recommendations

- 20 **Exhibit 1** details the recommendations arising from our work. These include timescales and our assessment of priority. The Trust's response to our recommendations is summarised in **Appendix 3**.

Exhibit 1: 2023 recommendations

Recommendations

Transparency of Board and committee business

- R1 Opportunities exist to further enhance the transparency of Board and Committee business. The Trust should:
 - a) provide a written Chair's Report to each Board meeting. (**Medium Priority**); and
 - b) review and publish unconfirmed minutes of committee and Board meetings within 14 days of the meeting. (**Medium Priority**).

Public access to key strategies and plans

- R2 The Trust should publish key plans on the Trust's website, including the most recent IMTP and the People and Culture Plan. (**High Priority**)

Recommendations

Clarity of IMTP objectives/actions

- R3 We found that the Trust's IMTP does not include SMART actions, many do not include a specific measurable outcome, and it is also unclear in the IMTP which year each action is due for delivery. However, delivery milestones are set out elsewhere. The Trust should ensure all actions set out in future IMTPs are SMART by specifying measurable outcomes and delivery milestones. **(High Priority)**
-

Oversight of IMTP delivery

- R4 Whilst there have been recent improvements to the reporting of IMTP progress to Committee and Board, there is scope to provide better clarity on whether the actions delivered have achieved the intended impact. The Trust should ensure all plan delivery progress reports include information about the impact achieved. **(High Priority)**
-

Oversight of savings plans

- R5 The Trust does not clearly specify in its finance plans and reports whether savings schemes are recurrent or non-recurrent. To strengthen oversight of savings, the Trust needs to specify whether schemes are recurrent or non-recurrent in its financial plans and reports. **(High Priority)**

Detailed report

Board transparency, effectiveness, and cohesion

- 21 We considered whether the Trust Board conducts its business appropriately, effectively, and transparently.
- 22 We found that **Board and Committee arrangements are effective, however, the Trust has a significant backlog of policies due for review, and there is scope to make some improvements to other areas of administrative governance.**

Public transparency of Board business

- 23 We considered whether the Board promotes and demonstrates a commitment to public transparency of board and committee business. We were specifically looking for evidence of:
- board and committee meetings that are accessible to the public;
 - board and committee papers are publicly available in advance of meetings;
 - board and committee business and decision-making are conducted transparently; and
 - board and committee meeting minutes are publicly available in a timely manner.
- 24 We found that **The Trust is committed to operating transparently but there are opportunities to increase public access to Board business.**
- 25 The Trust holds Board meetings in-person and broadcasts live online via Facebook. Recorded meetings are available on YouTube shortly after meetings. The Trust provides appropriate signposting and guidance to enable members of the public to access meetings and submit questions to the Board. Given that members of the public can observe meetings virtually from any location, the Trust now holds each of its Board meetings in Cardiff rather than rotating meetings around Wales. This reduces lost work time to travel for most Board members. Committee meetings are virtual rather than in-person. Although not broadcast live, members of the public can request to observe committee meetings virtually.
- 26 The Trust altered its Standing Orders in May and September 2023, including altering the requirement to publish papers for both Board and committees from ten days in advance to seven days in advance. The Office of the Board Secretary has issued guidance and support to all directorates on the process and timelines for submitting papers for board and committee meetings. These changes, together with the establishment of clear cycles of business and timely agenda setting meetings, are improving the compliance of publishing Board and committee papers by the agreed deadline (see **Appendix 2, Recommendation 1a 2022**). Reasonable exceptions include finance reports to the Finance and Performance Committee, which are not uploaded in advance due to the need to present the most up-to-date position.

- 27 The Trust minimises the use of private (closed) meetings, reserving these for confidential and sensitive matters only. When the Board takes decisions in private, it reports those in the following public session alongside any Chair's Actions taken since the previous meeting. The Trust is reducing the use of Chair's Actions and, when they do occur, public reporting of those is sufficiently detailed (see **Appendix 2, Recommendation 1b 2022**).
- 28 We have also noted a general decrease in the number of verbal presentations without accompanying papers. This supports good governance as it allows Board members to read papers in advance. However, we do note that the Chair's Report provided at each Board meeting is a verbal update. The Trust should seek to provide the Chair's Report in a written format as well as a verbal presentation (**Recommendation 1a**). This is important given that the Trust does not publish minutes of committee and board meetings until confirmed at the following meeting. To increase the transparency of Board business, and enable timely public access, the Trust should publish unconfirmed minutes within 14 days of the meeting, once reviewed by the committee chair and lead executive (**Recommendation 1b**).

Arrangements to support the conduct of Board business

- 29 We considered whether there are proper and transparent arrangements in place to support the effective conduct of Board and committee business. We were specifically looking for evidence of:
- a formal, up-to-date, and publicly available Reservation and Delegation of Powers and Scheme of Delegation in place, which clearly sets out accountabilities;
 - formal, up-to-date, and publicly available Standing Orders (SOs) and Standing Financial Instructions (SFIs) in place, along with evidence of compliance; and
 - formal, up-to-date, and publicly available policies and procedures in place to promote and ensure probity and propriety.
- 30 We found that **while there are proper and transparent arrangements to support the effective conduct of Board and committee business, the Trust has a significant backlog of policies that are overdue for review.**
- 31 The Audit Committee and Board annually review the Trust's Standing Orders, including the Standing Financial Instructions and Scheme of Reservation and Delegation. This ensures they remain up-to-date and aligned to the organisational structure. The Scheme of Reservation and Delegation clearly set out accountabilities within the Trust. Amendments to Standing Orders made in 2023 ensure they now reflect the requirements of the Health and Social Care (Quality and Engagement) (Wales) Act 2020. Officers clearly explained the changes made to Standing Orders at the Audit Committee and Board in May and September 2023 and ensured the latest approved version was publicly accessible.

- 32 The Trust is strengthening its approach for registering declarations of interests and recording gifts and hospitality. Its new Standards of Business Conduct policy, approved by the Board in July 2023, sets out clear expectations. During summer 2023, the Trust issued revised guidance to staff. We note, however, that the number of submissions remains low, which may mean it will take time to embed the new arrangements. The Board Secretary routinely reviews gifts and hospitality submissions issuing advice and guidance where needed.
- 33 At present, only the Board and Executive Leadership Team are required to submit declarations of interest, although we understand that the Trust intends to broaden this requirement to include further senior decision makers in 2024. Both the Register of Declarations of Interest for the Board and Executive Leadership Team and the Register of Gifts, Hospitality and Sponsorship are now publicly available on the Trust's website (see **Appendix 2, Recommendation 1c 2022**).
- 34 In 2022, we highlighted concerns about timely policy review. In August 2023, the Trust reported that only 14% (13 out of 93) of its policies were within the review date. While this remains a clear concern, the Trust has developed a robust and prioritised plan to address this significant backlog, including an urgent review of its policy on policies. In the longer term, the Trust also intends to strengthen its process for developing written control documents. The Trust's Audit Committee is routinely and appropriately monitoring progress of all work to improve the timing of policy reviews.

Effectiveness of Board and committee meetings

- 35 We considered whether Board and committee meetings are conducted appropriately and effectively. We were specifically looking for evidence of:
- an appropriate, integrated, and well-functioning committee structure in place, which is aligned to key strategic priorities and risks, reflects relevant guidance, and helps discharge statutory requirements;
 - Board and committee agendas and work programmes covering all aspects of their respective Terms of Reference as well being shaped on an ongoing basis by the Board Assurance Framework;
 - well-chaired Board and committee meetings that follow agreed processes, with members observing meeting etiquette and providing a good balance of scrutiny, support, and challenge; and
 - committees receiving and acting on required assurances and providing timely and appropriate assurances to the Board.
 - clear and timely Board and committee papers that contain the necessary/appropriate level of information needed for effective decision making, scrutiny, and assurance.
- 36 We found that, **in general, Board and committee meetings are conducted appropriately and effectively.**

- 37 The Trust has an integrated and well-functioning committee structure which aligns to and provides good coverage of key strategic priorities and risks. The Trust has a broadly effective approach for committee agenda setting which involves the chair, committee lead director and secretariat. During 2022-23, all committees reviewed their terms of reference and ‘cycles of business’¹ to ensure full coverage of their remit and to ensure their responsibilities are discharged. We also note that the Trust’s Academic Partnership Committee, originally established to achieve University Trust status, has expanded its remit to have a broader focus on research and innovation.
- 38 Our recent observations indicate that committee chairs manage meetings well, encouraging member discussion and identifying issues for timely and effective escalation to the Board. During 2023, issues escalated to Board included out-of-date policies, poor Putting Things Right² response times, and continuing concerns relating to the impact of operational pressures on patient care and staff wellbeing.
- 39 The Board and its committees generally receive good quality information to support effective scrutiny, support, and challenge. Papers are available in advance of meetings, and their quality is generally good. However, some papers are lengthy, which is reflected in feedback in committee self-assessments and comments from committee members. Recent guidance from the Office of the Board Secretary on concise report writing should help to support improvements in this area. Additionally, the Trust could also use post-meeting reflections, agenda setting meetings and board development sessions to reflect on progress to improve papers and clarify expectations.
- 40 In our Structured Assessment 2022, we commented that non-executive directors needed to improve scrutiny so that they are assured that the Trust is taking all necessary actions to address areas of poor service quality. The Trust carefully considered and reflected upon this feedback, including by inviting us to observe more committee meetings and provide committee-specific feedback. Our recent observations found improved and well-balanced constructive challenge. Examples include discussion of stakeholder engagement results and the Trust’s annual review of performance metrics used for the Trust’s regular performance monitoring.

Board commitment to hearing from patients/service users and staff

- 41 We considered whether the Board promotes and demonstrates a commitment to hearing from patients/service users and staff. We were specifically looking for evidence of the Board using a range of suitable approaches to hear from patients/service users and staff.

¹ Committee ‘cycles of business’ refer to the programme of work committees have oversight for during the year, including items they have a statutory duty to oversee.

² Putting Things Right is the process for raising concerns or complaints in NHS Wales.

- 42 We found that **the Trust makes effective use of staff and patient stories and is strengthening its approach to make use of board visits.**
- 43 The Trust continues to make good use of patient and staff stories to assist Board and committee members' understanding of the experiences of service users and staff. Our observations indicate that Board and committee members highly value these stories, and they prompt further discussion and usefully set the tone for meetings. In our 2022 Structured Assessment, we raised the need for the Trust to identify the action it can take to address issues identified in patient experience reports. Our work this year indicates that there is more to do (see **Appendix 2, Recommendation 2, 2022**).
- 44 It is important that Board members also have access to information outside of formal meetings to enable them to triangulate information and hear directly from patients and staff. The Board approved a Standard Operating Procedure for Board member visits in May 2023. The Trust is establishing a reporting process and planning the next round of visits, including ensuring appropriate geographic and organisational coverage.

Board cohesiveness and commitment to continuous improvement

- 45 We considered whether the Board is stable and cohesive and demonstrates a commitment to continuous improvement. We were specifically looking for evidence of:
- a stable and cohesive Board with a cadre of senior leaders who have the appropriate capacity, skills, and experience;
 - the Board and its committees regularly reviewing their effectiveness and using the findings to inform and support continuous improvement; and
 - a relevant programme of Board development, support, and training in place.
- 46 We found that **the Trust is taking appropriate action to maintain Board stability and cohesion and there is a commitment to continuous improvement.**
- 47 Since our previous Structured Assessment, the Board has been largely stable, with only one change in membership, a new Director of Digital. However, over the coming months, the Trust anticipates several changes to its non-executive director membership, with some reaching the end of their fixed-term appointment.³ While recruitment activity is ongoing, the Trust has been constrained during 2023 by

³ We also note that the Trust's Executive Medical Director is due to retire in December 2023. Whilst the post of Executive Medical Director will not be replaced, the Director of Paramedicine will hold the executive portfolio from 1 January 2024. The Clinical Services Directorate will include two part-time Associate Medical Director positions, one for an Acute Care Specialist and one for a Primary Care Specialist. They will report to the Executive Director of Paramedicine.

having to wait several months for a direct Ministerial appointment for its new Vice Chair. To cover this vacancy, the Board has appointed an existing non-executive director as interim Vice Chair from December 2023 to September 2024.

- 48 The Trust has prepared well for its board member recruitment by analysing its board member skill-mix to identify where it may need to secure additional specific experience. It also has a comprehensive induction programme which incorporates learning from the experiences of the most recent Board appointments.
- 49 The Board and committees regularly review their effectiveness via annual self-assessments. This work included a self-assessment of compliance with the Corporate Governance in Central Government Departments: Code of Practice 2017. Findings from the 2023 round were reported to the Board, including a summary of strengths and areas for improvement identified by members. Feedback showed members were happy with committee agendas and the process for escalating concerns to the board, but would like to see improvements, such as reducing the length of committee papers and a greater focus on outcomes. As discussed in **paragraph 39**, the Trust is already demonstrating action to address this feedback.
- 50 The Trust's bi-monthly board development programme provides formal briefings and open discussions about strategy and performance. Recent topics include organisational strategy, board maturity and collaboration with other emergency, 'blue light' services. The Trust is developing a medium-term board development programme with the intention of becoming a high-performing Board. It intends to roll out the new programme in 2024, once it has filled all non-executive director positions.

Corporate systems of assurance

- 51 We considered whether the Trust has a sound corporate approach to managing risks, performance, and the quality and safety of services.
- 52 We found that **the Trust is strengthening its corporate systems of assurance, however, there is more to do in key areas including the BAF and handling concerns and incidents. Operational performance continues to be extremely challenging due to increased demand and wider system pressures.**

Corporate approach to overseeing corporate and strategic risks

- 53 We considered whether the Trust has a sound corporate approach to identifying, overseeing, and scrutinising corporate and strategic risks. We were specifically looking for evidence of:
- an appropriate and up-to-date risk management framework in place, which is underpinned by clear policies, procedures, and roles and responsibilities;

- the Board providing effective oversight and scrutiny of the effectiveness of the risk management system;
- the Board providing effective oversight and scrutiny of corporate risks;
- an up-to-date and publicly available Board Assurance Framework (BAF) in place, which brings together all the relevant information on the risks to achieving the organisation's strategic priorities/objectives; and
- the Board actively owning, reviewing, updating, and using the BAF to oversee, scrutinise, and address strategic risks.

54 We found that **the Trust has reasonable arrangements for overseeing corporate risks, but it needs to reframe the BAF as a tool that brings together all relevant information on the risks to achieving strategic objectives.**

55 The Audit Committee continues to appropriately oversee the Trust's corporate risk management arrangements. The Trust's arrangements for developing and maintaining its corporate risk register appear to be working well. The Assistant Director Leadership Team routinely review the corporate risk register prior to committee and Board oversight. Our observations of committee and Board meetings indicate that discussions frequently focus on the Trust's most concerning risks. This includes red and amber performance, quality of care and outcomes, financial performance, and workforce matters, such as sickness absence.

56 The Trust recognises that several of its key risks are not wholly within its sphere of control. Management of key risks specifically relating to ambulance response times and related harm relies on close partnership working to identify and implement risk mitigating actions. The Trust discusses its highest-scoring risks regularly with external stakeholders. This includes peer networks such as the Directors of Nursing and Chief Operating Officer groups, the All-Wales Chief Executive's forum, and with the Welsh Government. Despite these discussions, and the Trust's actions to mitigate risks, often the overall level of risk is not reducing.

57 The Trust has a significant programme of work to further progress its risk transformation programme by April 2024. The Trust is working to develop a new risk management policy along with underpinning staff guidance on the organisation's approach and available support to manage operational risks. Work to improve the consistency of risk management and escalation is underway. This includes delivery of virtual risk training sessions with key groups in the organisation, including the Assistant Directors' Leadership Team and Operational Heads of Service. By April 2024, the Board also intends to develop risk appetite statements.

58 The Trust's Board Assurance Framework (BAF) maps the organisation's corporate risks against the deliverables of its IMTP. The Trust regularly updates its BAF and reports this to the Board and specific risks allocated to each committee. However, the BAF is focussed on the corporate operational risks, and therefore limits the extent to which it provides a framework for assurances on achievement of the Trust's strategic objectives. We also observed little Board and committee

discussion on the BAF. The Trust plans to develop the BAF by April 2024 to focus on the risks relating to achieving the Trust's strategic objectives.

Corporate approach to overseeing organisational performance

- 59 We considered whether the Trust has a sound corporate approach to identifying, overseeing, and scrutinising organisational performance. We were specifically looking for evidence of:
- an appropriate, comprehensive, and up-to-date performance management framework in place, underpinned by clear roles and responsibilities; and
 - the Board and committees providing effective oversight and scrutiny of organisational performance.
- 60 We found that **whilst the Trust has reasonable performance management and monitoring arrangements, operational performance continues to be extremely challenging.**
- 61 The Trust's Performance and Quality Framework, approved in March 2022, is comprehensive and sets out clear roles and responsibilities for staff. The Quality and Performance Management Steering Group oversees the ongoing development of the framework which includes trialling and reviewing best approaches for effectively incorporating the new requirements placed by the Duty of Quality and Duty of Candour. Despite this, operational performance remains extremely challenged due to increased demand, wider system pressures and the consequential inefficiencies. Together, these challenges are leading to avoidable patient harm.
- 62 The Trust reports its performance in Monthly Integrated Quality and Performance Reports which it provides to every committee and Board meeting. Despite consistent performance issues the Board continues to provide challenge and scrutiny that seek to encourage improvement. The Trust reviewed its approach for performance reporting in May 2023. This led to an improved and more rounded set of performance metrics. The Trust implemented its electronic Patient Clinical Record system during 2022-23. Once embedded, this system should enable the Trust to better link delivery activity to patient outcomes.

Corporate approach to overseeing the quality and safety of services

- 63 We considered whether the Trust has a sound corporate approach to overseeing and scrutinising the quality and safety of services. We were specifically looking for evidence of:
- corporate arrangements in place that set out how the organisation will deliver its requirements under the new Health and Social Care (Quality and Engagement) Act (2020);

- a framework (or similar) in place that supports effective quality governance; and
- the Board and relevant committee providing effective oversight and scrutiny of the quality and safety of services.

64 We found that **the Trust is focussing on service quality, with good committee oversight, however, performance for incidents and concerns has deteriorated and additional staff are required to enable the Trust to ensure compliance with the new Duty of Candour.**

65 The Board approved its Quality Strategy in 2021, and it is due for review in 2024. Its Quality, Patient Experience and Safety Committee (QuEst) continues to appropriately review key quality information, focussing on the high level of risk of patient harm. This includes increases⁴ in the numbers of incidents, concerns and coroner's requests and regular regulation 28 reports⁵. As of September 2023, the Trust reported a backlog of 200 concerns, due to capacity constraints and increasing number of complaints. The QuEst Committee is applying constructive challenge, support, and it is escalating concerns such as these to the Board.

66 The Trust has reviewed its arrangements to deliver new requirements under the Health and Social Care (Quality and Engagement) Act (2020). It undertook a self-assessment against the governance, leadership and accountability domains of the Health and Care Standards 2015. The Trust has identified a £300,000 staffing resource shortfall needed to enable the Trust to fully respond to the requirements of the Duty of Candour. At the time of our fieldwork, the Trust was considering options to fund this resource requirement.

Corporate approach to tracking recommendations

67 We considered whether the Trust has a sound corporate approach to overseeing and scrutinising systems for tracking progress to address audit and review recommendations and findings. We were specifically looking for evidence of appropriate and effective systems in place for tracking responses to audit and other review recommendations and findings in a timely manner.

68 We found that **the Trust is strengthening its systems for tracking responses to audit recommendations.**

69 The Trust is seeking to improve how it monitors implementation of internal and external audit recommendations. The Trust is working with Digital Health Care Wales to develop an automated tracker system for March 2024. This should reduce the manual work required to keep the tracker up to date. In the meantime,

⁴ During Quarter 2 of 2023-24, the Trust received 285 incidents, 58 concerns, 183 coroner's requests and three regulation 28 reports.

⁵ Regulation 28 Reports are issued by coroners to an individual, organisations, local authorities or government departments and their agencies where they believe that action should be taken to prevent further deaths.

the Trust has developed an interim tracker which provides clear information on actions which it closed during the previous quarter and revised dates for actions, where required. The Trust has also developed an audit guide to explain the role of audit, the mechanism for developing management responses to audit recommendations, and responsibilities for maintaining the audit tracker. These actions have also increased understanding of the purpose of audit work as well as the oversight role of each committee for their respective trackers. Focussed work has enabled the Trust to close and substantially reduce the number of outstanding recommendations on its audit tracker.

Corporate approach to planning

- 70 We considered whether the Trust has a sound corporate approach to producing strategies and corporate plans and overseeing their delivery.
- 71 We found that **the Trust has a good corporate approach to developing strategies and plans, but plans do not include SMART milestones and delivery reports do not provide enough clarity on whether intended outcomes are being achieved.**

Corporate approach to producing strategies and plans

- 72 We considered whether the Trust has a sound corporate approach to producing, overseeing, and scrutinising the development of strategies and corporate plans. We were specifically looking for evidence of:
- a clear Board-approved vision and long-term strategy in place which are future-focussed, rooted in population health, and informed by a detailed and comprehensive analysis of needs, opportunities, challenges, and risks;
 - an appropriate Board-approved long-term clinical strategy;
 - appropriate and effective corporate arrangements in place for developing and producing the Integrated Medium Term Plan (IMTP), and other corporate plans; and
 - the Board appropriately scrutinising the IMTP and other corporate plans prior to their approval.
- 73 We found that **the Trust has a good corporate approach for developing strategies and plans and they receive appropriate Board scrutiny.**
- 74 The Trust continues to pursue the ambitions and vision outlined in its long-term strategic framework (the Framework) titled 'Delivering Excellence, Our Vision for 2030' and the supporting Clinical Strategy 2020-2025. These strategic documents explain the Trust's vision of altering its traditional service model and how it will manage demand differently. This includes increasing telephone consultations and expanding the provision of treatment in the community with the aim of reducing the levels of ambulance conveyance to hospital.

- 75 During 2023, the Trust has reflected on the Framework, and in a board development session, the board reviewed and re-confirmed its continued commitment to the strategic objectives. The Trust will soon become a listed organisation under the Well-being of Future Generations (Wales) Act 2015 and will then also need to set well-being objectives in accordance with the sustainable development principle.
- 76 The Trust's IMTP 2023-26 met Welsh Government requirements and secured Ministerial approval. The Trust demonstrated a good approach for internal and external engagement to support IMTP development. This included Trust senior leaders, the Chief Ambulance Services Commissioner, and Health Board partners, to ensure the plan was well informed and aligned to the broader health system. There were also increased levels of engagement with the Trust's staff (see **Appendix 2, Recommendation 3**). The Finance and Performance Committee and the Board had appropriate opportunities to review the draft IMTP before formally scrutinising the Plan in the March 2023 Board meeting. The Emergency Ambulance Services Committee also discussed and noted the IMTP in March 2023.
- 77 In terms of wider planning arrangements, the Board approved the delayed People and Culture Plan in May 2023. To inform its development of the People and Culture Plan, the Trust effectively engaged with staff, trade-union representatives, non-executive directors, and other stakeholders, including peer Workforce and Organisational Development Directors, and other UK ambulance services. In addition, the Board approved the Delivery Plan to accompany the Trust's refreshed Engagement Framework in February 2023. This sets out the way in which the Trust will continue to inform, communicate, engage with and influence key partners (see **Appendix 2, Recommendation 4**). We note that neither the most recent IMTP nor the People and Culture Plan are yet published on the Trust's public website (**Recommendation 2**).

Corporate approach to overseeing the delivery of strategies and plans

- 78 We considered whether the Trust has a sound corporate approach to overseeing and scrutinising the implementation and delivery of corporate plans. We were specifically looking for evidence of:
- corporate plans, including the IMTP, containing clear strategic priorities/objectives and SMART⁶ milestones, targets, and outcomes that aid monitoring and reporting; and
 - the Board appropriately monitoring the implementation and delivery of corporate plans, including the IMTP.

⁶ Specific, measurable, achievable, relevant, and time-bound.

- 79 We found that **plans do not contain SMART actions and progress reports on their delivery do not provide enough clarity on whether intended outcomes are being achieved.**
- 80 The Trust's Long Term Strategic Framework is now nearly five years old. Whilst the Board reviewed and confirmed the ongoing relevance of the objectives set out in the Framework in 2022, it is now seeking to evaluate the delivery progress to date and plans to report this early in 2024. In addition, while no significant issues were highlighted in relation to the Trust's IMTP 2023-26 development process for this year, the Board intends to ensure the IMTP 2024-27 has increased clarity on what the Trust is seeking to deliver in years two and three.
- 81 The IMTP 2023-26 contains five delivery programmes including Emergency Medical Service operations and four enabling programmes, including financial sustainability workstreams. The IMTP 2023-26 sets out what the Trust hopes to deliver. However, the actions in the IMTP 2023-26 are not all SMART, many actions do not contain specific measurable outcomes, and it is unclear which year each action is due for delivery (**Recommendation 3**). However, Delivery Assurance Reports that set out IMTP delivery progress to the Finance and Performance Committee include delivery milestones for each action. The delivery milestones should be explicit within the IMTP to aid readers in their understanding of when IMTP actions are intended to be completed.
- 82 Directorates generally manage their respective corporate enabling programmes. However, strategic delivery programmes are co-ordinated and monitored by transformation boards that feed into the Strategic Transformation Board. The Strategic Transformation Board receives quarterly written assurance reports for each delivery programme, including progress against agreed delivery milestones. However, we note that the Strategic Transformation Board does not routinely consider performance, which should be a key tool to understand whether the delivery programmes are achieving the intended impact, or whether a different course of action may be necessary.
- 83 The Finance and Performance Committee and Board receive quarterly IMTP progress updates. It is positive to note that the delivery reports now contain richer information than previous reports which reported only whether actions were on track or not. In particular, the Finance and Performance Committee now receives a significant amount of detail showing the progress of each delivery programme. However, we note that reports continue to focus primarily on the status of actions, rather than the outcome achieved (**Recommendation 4**).

Corporate approach to managing financial resources

- 84 We considered whether the Trust has a sound corporate approach to managing its financial resources.
- 85 We found that **the Trust demonstrates strong financial performance and a good approach to planning with appropriate Board and committee oversight. However, the reliance on non-recurrent savings schemes, operational inefficiencies caused by handover delays and lack of available additional funding may limit the ability to support the Trust's service modernisation plans.**

Financial objectives

- 86 We considered whether the Trust has a sound corporate approach to meeting its key financial objectives. We were specifically looking for evidence of:
- the organisation meeting its financial objectives and duties for 2022-23, and the rolling three-year period of 2020-21 to 2022-23; and
 - the organisation being on course to meet its objectives and duties in 2023-24.
- 87 We found that **the Trust has continued its good financial track-record and is currently on course to meet its objectives and duties for 2023-24.**
- 88 The Trust continued to maintain a good record of meeting its financial duties in 2022-23, recording a small surplus of £62,000, and achieving breakeven over the rolling three-year period 2020-23. The Trust spent its capital expenditure in line with the plans, and public sector payment policy was on track.
- 89 As of month seven (October), 2023-24, the Trust is reporting a small surplus of £108,000 and forecasting a year-end breakeven position. However, capital expenditure plans are not yet finalised. The Trust is also facing greater financial challenges than in previous years. The Trust has been awaiting confirmation of recurrent funding for the additional frontline staff recruited during 2022 which were required to manage winter pressures. The Trust received £3 million to cover the additional staff pay costs in 2022-23 but has been unclear as to whether the Welsh Government or Commissioners would provide the recurrent full-year costs, amounting to £5.7 million in 2023-24. The Trust has been in frequent contact with the Welsh Government and, as of month seven, the Welsh Government confirmed £3.5 million of funding for 2023-24. The Trust is forecasting meeting the remaining funding gap through over-delivery of savings schemes and use of a contingency reserve.

Corporate approach to financial planning

- 90 We considered whether the Trust has a sound corporate approach to overseeing and scrutinising financial planning. We were specifically looking for evidence of:
- clear and robust corporate financial planning arrangements in place;
 - effective financial arrangements in place which enable the Board to understand cost drivers and how they impact on the delivery of strategic objectives;
 - the Board appropriately scrutinising financial plans prior to their approval;
 - sustainable, realistic, and accurately costed savings and cost improvement plans in place which are designed to support financial sustainability and service transformation; and
 - the Board appropriately scrutinising savings and cost improvement plans prior to their approval.
- 91 We found that **the Trust has a robust corporate approach to financial planning, however, the reliance on non-recurrent savings schemes may create significant financial challenges in future years, and costly operational inefficiencies caused ambulance handover delays may limit the ability to transform services.**
- 92 The Board and Finance and Performance Committee scrutinised the Trust's financial plan as part of its IMTP 2023-26 in March 2023. The financial plan appropriately identifies the current financial challenges and risks, including the lack of clarity for funding additional frontline staff (see **paragraph 89**) and inflationary pressures. The Trust is aware of its cost drivers, which again for 2023-24 included the significant inflationary costs for power and fuel, digital licenses and non-recurrent savings brought forward from 2022-23. Against this context, the financial plan reasonably sets out areas that the Trust is prioritising for funding, and the Trust sought to agree all changes with commissioners.
- 93 At the time of approving the financial plan for 2023-24, the Trust had a £6 million funding gap. The Trust identified £3.5 million of savings by March 2023, with the Board proceeding at risk until month four, when the remaining saving schemes were fully identified and formed. As of month seven (October) 2023-24, the Trust has achieved savings of £4.3 million against its year-to-date target of £3.7 million.
- 94 Currently, the Trust does not explicitly specify whether its savings schemes are recurrent or non-recurrent. Going forward, financial plans should focus on financially sustainable service models to reduce reliance on short-term 'cost control' fixes (**Recommendation 5**). We have previously highlighted risks around the Trust's reliance on vacancy management to achieve savings. It has increased its non-operational staff vacancy savings target from £907,000 in 2022-23 to £2.6 million in 2023-24. As of month seven, the Trust was overachieving against the savings plan by £45,000, having achieved £228,000. In addition, the Trust is also seeking to control the level of staff overtime allocation. These are short-term

solutions that may create further pressures or prompt additional agency spending to compensate for unplanned resource gaps over the winter.

95 In addition, in our 2022 Structured Assessment we described how handover delays amounted to inefficiencies costing £50 million in 2021-22, and handover delays remain unacceptably high in 2023. Operational pressures and associated inefficiency mean that the Trust is limited in its ability to transform and modernise its workforce according to the Trust's longer-term ambitions.

Corporate approach to financial management

96 We considered whether the Trust has a sound corporate approach to overseeing and scrutinising financial management. We were specifically looking for evidence of:

- effective controls in place that ensure compliance with Standing Financial Instructions and Schemes of Reservation and Delegation;
- the Board maintaining appropriate oversight of arrangements and performance relating to single tender actions, special payments, losses, and counter-fraud; and
- the organisation's financial statements for 2022-23 were submitted on time, contained no material misstatements, and received a clean audit opinion.

97 We found that **the Trust has sound arrangements in place to oversee and scrutinise financial management.**

98 The Trust's financial systems and controls continue to operate effectively. As mentioned in **paragraph 31**, the Audit Committee and the Board reviewed the Standing Financial Instructions in May and September 2023. The Trust's Audit Committee appropriately oversees and scrutinises information on losses and special payments in its public session, and counter-fraud activity, procurement controls and single tender actions in the private session of each meeting. The programme of Internal Audit work during the previous year (to the time of reporting) has not identified any significant concerns relating to financial or budgetary control. No significant financial control issues have been reported to the Audit Committee this year.

99 The Trust submitted good quality draft financial statements for 2022-23 for audit within the required Welsh Government timeframe. Our audit identified no material or uncorrected misstatements. Following Board approval of the accounts, we issued an unqualified audit opinion on 25 July 2023.

Board oversight of financial performance

- 100 We considered whether the Board appropriately oversees and scrutinises financial performance. We were specifically looking for evidence of:
- the Board receiving accurate, transparent, and timely reports on financial performance, as well as the key financial challenges, risks, and mitigating actions; and
 - the Board appropriately scrutinising the ongoing assessments of the organisation's financial position.
- 101 We found that **the Trust provides timely and accurate reports on financial performance to committee and Board, however, reporting could be clearer to strengthen assurance and scrutiny.**
- 102 There is regular oversight of financial spending and saving performance at both executive and Board level. The Trust regularly submits finance reports to the Strategic Transformation Board, the Executive Leadership Team, and the Finance and Performance Committee.
- 103 In September 2023, the Trust reflected on the increasing public sector financial challenges and their impact on NHS Wales. As a result, the Trust expanded its financial sustainability programme reporting to the Finance and Performance Committee. Our Board and committee observations show that Board members understand the current financial situation and provide appropriate scrutiny as well as supporting improvements where possible.
- 104 Financial reports during 2023 have included a mix of PowerPoint presentations containing the most up-to-date position to the Finance and Performance Committee, followed by a written report to the following Board meeting. Whilst both the PowerPoint presentations and the subsequent written reports highlight the most current financial situation and associated risks, the written reports presented to Board provide greater detail and clarity. As highlighted in **paragraph 26**, due to timing, finance presentations are not consistently shared ahead of Finance and Performance Committee meetings, which means members cannot prepare in advance. While this approach is understandable, the Trust should remain mindful that verbal presentations provide the necessary clarity and detail to support the presentations to enable members to understand and scrutinize key issues. In addition, as discussed in **paragraph 93**, the Trust does not currently make clear within finance reports which of its savings are recurrent or non-recurrent.

Appendix 1

Audit methods

Exhibit 2 below sets out the methods we used to deliver this work. Our evidence is limited to the information drawn from the methods below.

Element of audit approach	Description
Observations	<p>We observed Board meetings as well as meetings of the following committees:</p> <ul style="list-style-type: none">• Audit Committee;• Finance and Performance Committee;• Quality, Experience and Patient Safety Committee;• People and Culture Committee; and• Academic Partnerships Committee.
Documents	<p>We reviewed a range of documents, including:</p> <ul style="list-style-type: none">• Board and Committee Terms of Reference, work programmes, agendas, papers, and minutes;• key governance documents, including Schemes of Delegation, Standing Orders, Standing Financial Instructions, Registers of Interest, and Registers of Gifts and Hospitality;• key organisational strategies and plans, including the IMTP;• key risk management documents, including the Board Assurance Framework and Corporate Risk Register;• key reports relating to organisational performance and finances;• Annual Report, including the Annual Governance Statement;

Element of audit approach	Description
	<ul style="list-style-type: none"> • relevant policies and procedures; and • reports prepared by the Internal Audit Service, Health Inspectorate Wales, Local Counter Fraud Service, and other relevant external bodies.
Interviews	<p>We interviewed the following Senior Officers and Independent Members:</p> <ul style="list-style-type: none"> • Chief Executive Officer; • Chair; • Board Secretary; • Chair of Audit Committee; • Chair of Academic Partnerships Committee; • Executive Director of Strategy, Planning and Performance; • Executive Director of Finance and Corporate Resources; and • Director of Partnerships and Engagement.

Appendix 2

Progress made on previous-year recommendations

Exhibit 3 below sets out the progress made by the Trust in implementing recommendations from previous structured assessment reports.

Recommendations from 2022	Description of progress
<p>Administrative governance</p> <p>R1 We have identified opportunities for the Trust to further increase transparency by strengthening administrative governance by:</p> <ul style="list-style-type: none">a) ensuring the timely publication of committee papers in advance of meetings and minutes following the end of meetings to the Trust’s website;b) enhancing the recording of chair’s actions and decisions taken in private session, for example by identifying the costs and delivery risks relating to decisions made;c) providing the declarations of interest, gifts, and hospitality as a specific document available to be publicly viewed; andd) reconsidering receiving all counter fraud information within the private session of the audit committee.	<ul style="list-style-type: none">a) Superseded by R1b 2023. While there has been increase in the number of papers published in advance of meetings, the Trust continues to only publish meeting minutes once the committee has approved at the following meeting, which is two to three months later.b) Complete. There has been a clear reduction in the use of Chair’s Actions during 2023, as well as improvements to the way these are reported to the Board. Reporting of Chair’s Actions provides sufficient detail including assurance that the Trust appropriately followed governance and process requirements.c) Complete. The Trust’s register of declarations of interest and register of gifts, hospitality and sponsorships are accessible via the Trust’s website.d) Complete. The Trust has considered reporting its counter fraud activity within the public session of the audit committee, however, it has decided not to.

Recommendations from 2022	Description of progress
<p>Patient experience reporting</p> <p>R2 Improve quarterly patient experience reporting to QuEst by ensuring a balance of both positive and negative feedback and providing information on what is being done to address the negative themes arising in the report.</p>	<p>In progress. While the Trust does report negative feedback received within its patient experience reports, there is little narrative on actions in place or planned to address any issues identified. While generally negative feedback requires actions by other organisations, in areas within the Trust’s control, such as ensuring timely translation services, we would expect to see further narrative on the actions the Trust will take to improve.</p>
<p>Staff involvement in the development of future key plans</p> <p>R3 The Trust should take steps to ensure its key strategic plans, including the IMTP, are developed with, and informed by, its staff.</p>	<p>Complete. The process for developing the IMTP 2023-26 involved more staff engagement than in 2022-25. The Trust recognises that this should be an ongoing feature of IMTP planning.</p>
<p>Develop engagement delivery plans</p> <p>R4 While the Trust has recently refreshed its high-level engagement framework, it should seek to urgently publish and progress detailed plans to support it in providing external in relation to unscheduled care system pressures.</p>	<p>Complete. The Board approved the Engagement Framework phased delivery plan at the January 2023 meeting.</p>

Recommendations from 2022	Description of progress
<p>Ensure evaluation of effective staff wellbeing services</p> <p>R5 While the Trust has introduced a programme of services to support staff wellbeing, it is not currently undertaking sufficient evaluation and review to ensure these are meeting the needs of staff. The Trust should introduce a regular process to evaluate its staff wellbeing services, such as via pulse surveys or participant questionnaires. This evaluation should inform long-term investment decisions for such services.</p>	<p>Complete. The Trust worked with Swansea University to conduct a wellbeing survey and a report of the survey results was shared with the Trust's Executive Leadership Team in February 2023. The report contained insight into the wellbeing services offered by the Trust as well as suggested areas for further focus.</p>

Appendix 3

Organisational response to audit recommendations

Exhibit 4: Trust’s response to our audit recommendations

Ref	Recommendations	Organisational response Please set out here relevant commentary on the planned actions in response to the recommendations	Completion date Please set out by when the planned actions will be complete	Responsible officer (title)
R1	<p>Transparency of Board and committee business</p> <p>Opportunities exist to further enhance the transparency of Board and Committee business. The Trust should:</p> <p>a) provide a written Chair’s Report to each Board meeting. (Medium Priority)</p> <p>b) review and publish unconfirmed</p>	<p>a) Agreed. A written Chair’s Report will be provided to each Board meeting effective the January 2024 Board meeting.</p> <p>b) Agreed that minutes should be drafted and approved by the Chair and Executive Lead within 14 days. However, these are not final until approved by the Board/Committee. To facilitate transparent and timely communication, it is proposed that the AAA report from the Committee Chair to the Board is published within 14 days of the meeting. These AAA reports provide a summary of the meeting and give the attendance and agenda items also.</p>	<p>To commence in January 2024 and ongoing thereafter.</p> <p>To commence in January 2024 and ongoing thereafter.</p>	<p>Trish Mills, Board Secretary</p> <p>Trish Mills, Board Secretary</p>

Ref	Recommendations	Organisational response Please set out here relevant commentary on the planned actions in response to the recommendations	Completion date Please set out by when the planned actions will be complete	Responsible officer (title)
	minutes of committee and Board meetings within 14 days of the meeting. (Medium Priority)			
R2	Public access to key strategies and plans Publish key plans on the Trust's website, including the most recent IMTP and the People and Culture Plan. (High Priority)	Agreed – these are both now on the website.	Completed	Trish Mills, Board Secretary
R3	Clarity of IMTP objectives/actions We found that the Trust's IMTP does not include SMART actions, many do not	The IMTP is a three-year plan. Assurance on delivery of the plan in year is to the Finance and Performance Committee and the Board via the Strategic Transformation Board. These in year actions will be SMART	May 2024 reporting to Finance and Performance Committee.	Rachel Marsh, Executive Director of Strategy, Planning and Performance

Ref	Recommendations	Organisational response Please set out here relevant commentary on the planned actions in response to the recommendations	Completion date Please set out by when the planned actions will be complete	Responsible officer (title)
	include a specific measurable outcome and it is also unclear in the IMTP which year each action is due for delivery. However, delivery milestones are set out elsewhere. The Trust should ensure all actions set out in future IMTPs are SMART by specifying measurable outcomes and delivery milestones. (High Priority)	and wherever possible specify measurable outcomes and delivery milestones.		
R4	Oversight of IMTP delivery Whilst there have been recent improvements to the reporting of IMTP progress to Committee and Board, there is scope to provide better clarity on whether the actions delivered have achieved the intended impact. The Trust should ensure all plan	Agreed. Consideration will be given as to how this can best be achieved, and this will be taken forward into the 2024-25 reporting processes.	June 2024	Rachel Marsh, Executive Director of Strategy, Planning and Performance

Ref	Recommendations	Organisational response Please set out here relevant commentary on the planned actions in response to the recommendations	Completion date Please set out by when the planned actions will be complete	Responsible officer (title)
	delivery progress reports include information about the impact achieved. (High priority)			
R5	<p>Oversight of Savings plans</p> <p>The Trust does not clearly specify in its finance plans and reports whether savings schemes are recurrent or non-recurrent. To strengthen oversight of savings, the Trust needs to specify whether schemes are recurrent or non-recurrent in its financial plans and reports. (High Priority)</p>	<p>Agreed</p> <p>Whilst not always specifically called out in the main report, the Trust is required to provide a monthly financial return to WG that details recurrent schemes. The latest return is provided as an appendix to every financial report. Consideration will be given to more explicitly calling some of this out in the main body of the report.</p> <p>Recognising the current and future climate for the public sector and the NHS specifically, the organisation has instigated a strategy of pursuing a Financial Sustainability Programme to identify increases in recurrent savings schemes via two separate working group lenses of Achieving Efficiency and Income Generation in mitigation.</p>	March 2024	Chris Turley, Executive Director of Finance and Corporate Resources

Ref	Recommendations	Organisational response Please set out here relevant commentary on the planned actions in response to the recommendations	Completion date Please set out by when the planned actions will be complete	Responsible officer (title)
		This should also allow for greater clarity of the split between recurring and non-recurring savings within future financial plans. It is inevitable however that an element of any in year delivery of financial balance will include an element of non-recurrency, whether that be spend or savings.		



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