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2009-10

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Interim Annual Audit Letter 2009-10 for  
predecessor bodies

**Aneurin Bevan Health Board**

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## Summary

1. This interim Annual Audit Letter (the Letter) to the Aneurin Bevan Health Board (the HB) relates to my audits of the final, six month period to 30 September 2009 of the HB's predecessor bodies. The work reported on in this Letter was set out in the agreed audit strategies for the following organisations:
  - Gwent Healthcare NHS Trust
  - Newport Local Health Board
  - Monmouthshire Local Health Board
  - Torfaen Local Health Board
  - Caerphilly Local Health Board
  - Blaenau Gwent Local Health Board
2. This Letter reports to Board members the significant issues arising from the audits of the above bodies, together with my comments on other current issues.
3. The HB's predecessors faced significant changes and challenges in their last six months. Most notably, there was a need to prepare for the programme of reform in NHS Wales which led to their demise and the establishment of the new HB on 1 October 2009.
4. My work in this period focused on the audit of the demising bodies' financial statements, legacy reporting and providing a conclusion on whether the bodies had proper arrangements in the period to help them achieve economy, efficiency and effectiveness in their use of resources. It also included work that examined the transition arrangements for establishing the new HB as part of the NHS reforms. The work was structured around the key elements of my responsibilities as set out in the Code of Audit and Inspection Practice (the Code)<sup>1</sup>.
5. The aim of the transition arrangements was to manage the business continuity, financial, human resource and many other risks associated with the reform programme. My work showed that the HB's predecessors contributed effectively to these arrangements within the Gwent community. The transition arrangements also covered the demising period of account and the introduction of International Financial Reporting Standards (IFRS).
6. The audit fees charged for the work in this period were as set out in the agreed audit strategies for each predecessor body.

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<sup>1</sup> I make a number of references within this Letter to guidance and documentation I have issued, including the Code. This was relevant to the whole of the audit period and refers to the Statement of Responsibilities of Auditors and Inspectors and of Audited and Inspected Bodies summarising the key responsibilities of auditors. My audit has been conducted in accordance with the principles set out in that Statement. What I say about the results of my audit should be viewed in the context of that more formal background.

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7. There are more details on the specific aspects of my audit in the separate reports I have issued to the demised organisations and the new HB. Auditors discussed and agreed these reports with officers and presented them to the relevant audit committees. The reports I have issued are shown in Appendix 3.
  8. From my financial audit work, I have concluded that the predecessor bodies' resources were, in all material respects, properly used and accounted for in the six-month period ended 30 September 2009.
    - All of the six-month accounts of the Local Health Boards (LHBs) and the Trusts were properly prepared, materially accurate, and certified by the due date, although I drew attention to the uncertainties surrounding the costs of Continuing Health Care (CHC);
    - the health community's financial position at demise, and forecast since then, indicate that there are significant financial risks to be tackled by the HB in 2010 and beyond; and
    - the predecessor bodies' significant financial systems were generally fit for purpose for the closing period of accounts, but issues were identified in relation to CHC arrangements in the LHBs' accounts.
  9. My performance audit work concluded that the predecessor bodies had appropriate corporate arrangements in place to support effective use of resources but there are a number of challenges that the HB will need to address.
    - whilst there were no significant weaknesses in the predecessor bodies' arrangements to help them achieve economy, efficiency and effectiveness in their use of resources, there were some areas in which further progress needed to be made; and
    - recent performance audit work undertaken in the demising organisations highlights a number of challenges which the HB will need to address.
  10. The work I undertook in response to NHS reorganisation showed that the transition programme in the health community was well managed overall.
    - the transition programme was inclusive and supported by a sound project management framework; and
    - handover arrangements between the transition programme and the new HB were broadly sound.
  11. The HB needs to consider the findings from my performance work referred to above. The legacy reports that draw together the main findings of recent external audit work in each of the demising bodies will assist with this.
  12. The Chief Executive and the Director of Finance have agreed this Letter, which has been presented to the Audit Committee on 25 June 2010. It will be presented to a subsequent Board meeting and a copy provided to every member of the Board.

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13. I aim to deliver a high standard of audit, which makes a positive and practical contribution and supports the HB's own agenda. I am grateful to your predecessors and their staff for their assistance during the audit.



John Herniman, Engagement Partner  
For and on behalf of the Auditor General for Wales  
Date: 14 June 2010

## **The predecessor bodies' resources were, in all material respects, properly used and accounted for in the six-month period ended 30 September 2009**

14. The financial statements are an essential means to account for stewardship of the resources at a body's disposal and its financial performance in the use of those resources.
15. As the external auditor to the predecessor bodies, I am required to audit the financial statements and to issue an auditor's report. This report must include an opinion on whether the financial statements present a true and fair view. I am also required to obtain assurance that expenditure and income have been applied to the purposes intended and that the financial transactions conformed to the authorities that govern them.
16. My financial audit work covers the following key areas:
  - Financial statements (or accounts)
  - Financial health
  - Financial management
  - Financial systems

## **All of the LHBs' and the Trust's six-month accounts were properly prepared, materially accurate, and certified by the due date, although I drew attention to the uncertainties surrounding the costs of Continuing Health Care**

17. This year the predecessor bodies within the health community were required to submit their six-month unaudited accounts to the Wales Audit Office by 7 December 2009 (this was an agreed one-week extension to the initial deadline). Against this target, the bodies submitted their accounts on time and they were supported by good quality working papers and schedules. This allowed the audited accounts of the LHBs to be submitted to the Assembly Government by the required date of 1 March 2010. This was a particular achievement given the additional work required to implement IFRSs and prepare for NHS reorganisation.
18. The Trust's accounts were also submitted by all the required deadlines and were also supported by good quality working papers.
19. I am required by International Standards on Auditing (ISA) 260 to report issues arising from my work to 'those charged with governance' (the Audit Committee) before I issue my audit opinion on the accounts.

20. My Financial Audit Engagement Partner reported these issues to the Audit Committee on 19 February 2010 before the accounts were submitted to the HB. Both the Trust's and the LHBs' accounts were approved by the Board and signed by the Accountable Officer on 24 February 2010. Further detail is provided in Exhibit 1 which sets out the key issues from the ISA 260 reports as presented on 19 February 2010.

### Exhibit 1: ISA 260 Issues Reported

Issue Summary
<p><b>Gwent Healthcare NHS Trust</b></p> <ul style="list-style-type: none"> <li>The Trust's deficit of £4.8 million in the period to 30 September 2009, together with the cumulative deficit position from prior years, represents a significant risk to the new HB's financial standing.</li> <li>The Trust had overstated the increase in the value of its plant, machinery and equipment by around £210,000 due to it applying an 'indexation' uplift for a full year.</li> <li>The Trust continued to experience difficulties with fully reconciling the analysis of payroll information generated by the ESR system.</li> </ul>
<p><b>All Local Health Boards</b></p> <p>In forming my opinion on the accounts of each of the LHBs, I included an additional 'emphasis of matter' paragraph in each of my audit certificates and reports as follows:</p> <ul style="list-style-type: none"> <li>In forming my opinion, I have considered the disclosure made in note 24 concerning the additional liabilities that may arise from continuing health-care claims. Whilst the LHB has provided me with sufficient, appropriate evidence to enable me to satisfy myself as to whether ISA 37 Provisions, Contingent Liabilities and Contingent Assets would require recognition of a provision, I consider that the uncertainties relating to these amounts are significant and that once additional assessments of these claims have been undertaken they may result in significant additional costs to the LHB. My opinion is not qualified in this respect.</li> </ul>
<p><b>Newport LHB</b></p> <ul style="list-style-type: none"> <li>The draft accounts contained one material error in relation to fixed asset, this adjustment was made.</li> <li>The LHB's financial position to 30 September 2009 presents a risk to the HB.</li> <li>There were significant uncertainties relating to the potential costs of continuing health-care claims.</li> </ul>
<p><b>Monmouthshire LHB</b></p> <ul style="list-style-type: none"> <li>There were significant uncertainties relating to the potential costs of continuing health-care claims.</li> <li>The accounts had been adjusted for changes in key estimates.</li> <li>The accounting treatment of the Monnow Vale PFI scheme was still being reviewed although this was resolved before the accounts were approved by the Board.</li> <li>The LHB's financial position to 30 September 2009 presents a risk to the HB.</li> <li>There were some weaknesses in the LHB's internal controls.</li> </ul>

Issue Summary
<p><b>Torfaen LHB</b></p> <ul style="list-style-type: none"> <li>• There were significant uncertainties relating to the potential costs of continuing health-care claims.</li> <li>• The LHB's financial position to 30 September 2009 presents a risk to the HB.</li> <li>• There were some weaknesses in the LHB's internal controls.</li> </ul>
<p><b>Caerphilly Teaching LHB</b></p> <ul style="list-style-type: none"> <li>• There were significant uncertainties relating to the potential costs of continuing health-care claims.</li> <li>• Whilst not material to the audit opinion, the provision for continuing health-care claims is potentially understated as some completed claims have not been assessed.</li> <li>• Insufficient accounting records are readily available to determine the staff holiday pay balance.</li> <li>• There were some control weaknesses in the LHB's internal controls.</li> </ul>
<p><b>Blaenau Gwent LHB</b></p> <ul style="list-style-type: none"> <li>• There are significant uncertainties relating to the potential costs of continuing health-care claims.</li> <li>• The accounts had been adjusted for changes in key estimates.</li> <li>• The LHB's financial position to 30 September 2009 presents a risk to the HB.</li> <li>• There were some weaknesses in the LHB's internal controls.</li> </ul>

21. Following a review of the accounts by the Audit Committee on 19 February 2010, I issued my opinions on the LHBs' accounts on 12 March 2010 and laid them before the National Assembly in accordance with the required timescale.

**The health community's financial position at demise, and forecasts since then, indicate that there are significant financial risks to be tackled by the HB in 2010 and beyond**

22. The Trust's position as set out in its half-year accounts reported a deficit of £4.767 million. The LHB accounts do not disclose financial performance as the resource limit is an annual target, and the six-months accounts present a statement of expenditure incurred to date. In respect of the Trust, whilst there is disclosure of financial performance for the accounting period, achievement of break-even was not set as a statutory duty.
23. In respect of establishing the health community position, the HB reported a month six position to the Assembly Government which showed a combined deficit of £11.675 million.

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**Exhibit 3: Month six health community financial position (per monitoring return)**

Predecessor body	Financial deficit (surplus) £m
Gwent Healthcare NHS Trust	4.421
Newport LHB	4.078
Monmouthshire LHB	0.537
Torfaen LHB	2.133
Caerphilly LHB	0.538
Blaenau Gwent LHB	(0.031)
<b>Total</b>	<b>11.675</b>

24. Going forward, the HB reported a 2009-10 month 11 position to the Assembly Government which showed a deficit of £15.586 million, with a projected year-end deficit of £10.056 million. The position at month 12 produced a significant movement, with the HB reporting a surplus of £0.143 million. This movement was attributed to a combination of additional funding from the Assembly Government and the delivery of savings plans.
25. In respect of 2010-11, the LHB's Annual Plan identifies that it faces an extremely challenging agenda, and that the delivery of all national priorities would require a total savings target of £79.4 million. This includes £14.7 million of largely unavoidable commitments (eg, inflation and cost pressures), and £35.8 million CHC costs.
26. To address the savings requirement, the HB has established arrangements based on local themes being the responsibility of individuals, divisional directors and executive directors, and a wide range of corporately managed themes that are led jointly by designated executives and divisional directors. To date the HB has identified a £79 million savings programme based on £66.6 million of local targets coupled with £12.4 million of corporate savings. Further work is being undertaken to prioritise the service requirements to address the required efficiency improvements.
27. It is clear from the above projections that despite achieving financial balance in 2009-10, there are significant financial issues which the HB needs to address in 2010 and beyond. I will be monitoring the financial position of the HB (and other health bodies in Wales) as part of my programme of work for 2010-11.

**The predecessor bodies' significant financial systems were generally fit for purpose for the closing period of accounts, but issues were identified in relation to Continuing Health Care arrangements in the LHBs' accounts**

28. My review of the bodies' financial systems involved documenting the significant financial systems and, where necessary, testing the operation of internal controls.
29. I have concluded that the significant financial systems in each of the demised bodies could be relied upon to produce materially correct outputs.

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30. The detailed issues arising from my audit are set out in the ISA 260 reports and were supplemented with information provided to the Director of Finance for consideration as part of the full-year accounts closedown process. The key issue arising was the need to strengthen arrangements for managing CHC claims to ensure that these are progressed as quickly as possible.

## **The predecessor bodies had appropriate corporate arrangements to support effective use of resources, but there are a number of challenges which the HB will need to address**

**Whilst there were no significant weaknesses in the predecessor bodies' arrangements to help them achieve economy, efficiency and effectiveness in their use of resources, there were some areas in which further progress needed to be made**

31. In examining the predecessor bodies' accounts, I am required under section 61(3) of the Public Audit (Wales) Act 2004 to satisfy myself that they have made proper arrangements for securing economy, efficiency and effectiveness in their use of resources. This requirement is also reflected in the Code. My responsibilities and formal conclusion on the bodies' arrangements for the six-month period are set out in Appendix 1.
32. For the purposes of my work, I evaluated each body's systems against a number of questions which are set out in Appendix 2. For each question, I consider whether there are gaps in the arrangements expected to be in place, and the significance of those gaps.
33. Following my review of the predecessor bodies' arrangements for securing economy, efficiency and effectiveness in their use of resources, I concluded that there were no significant weaknesses that would require me to provide an adverse opinion. However, there are some issues that need to be addressed by the successor body:
- There is scope to improve the quality and coverage of Internal Audit work to ensure compliance with the mandatory NHS Internal Audit Standards and to strengthen governance arrangements.
  - Reviews which I have carried out (supported by benchmarking data) suggest that there is significant scope to improve value for money. In the past the Trust has sometimes been slow to implement the actions needed to secure improvement.
  - The policy on gifts and hospitality was not published on the intranet. Also, the recording of gifts and hospitality across the Trust was very variable especially at divisional level.

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## **Recent performance audit work undertaken in the demising organisations highlights a number of challenges which the HB will need to address**

34. To support the organisational development of the new health HB, my staff have prepared a legacy report which included a summary of the findings and key messages from recent performance audit work undertaken at the demised bodies in the Gwent health community.
35. The legacy report highlighted the fact that the HB will be able to build upon positive examples of partnership working within the health community. However, there are also a number of challenges that will need to be addressed as the HB develops its strategic and operational working arrangements.

### **There have been weaknesses in the planning assumptions which underpinned modernisation plans for the health community**

36. Our work on the Clinical Futures Programme acknowledged the important progress that had been made, but also identified a number of concerns with the planning assumptions which underpinned the modernisation programme. Most notably, auditors noted that:
  - the full range of community services that needed to be developed to deliver the model had not been determined such that reliable costs for the out-of-hospital element of the programme could not be identified; and
  - although the programme was predicated on achieving more effective use of acute sector capacity, only limited progress was being made in increasing day surgery, managing referrals and reducing length of stay.
37. The creation of a new Specialist and Critical Care Centre (SCCC) is at the heart of the modernisation plans but plans for the Centre need to be re-cast following the decision by the Minister for Health and Social Care to refer the business case for this development back to the health community because of concerns about affordability of the scheme and the assumptions that underpinned the model. In more recent exchanges, the Minister has indicated her support for the development, but has asked the HB to put forward plans for a more phased development of the SCCC.

### **There are a number of specific information technology challenges that will need early and urgent attention**

38. Audit work has shown that:
  - the former Trust needed to halt plans to implement the Myrddin CIS Patient Administration System (PAS) because of concerns over the ability of external agencies to provide the required support for implementation;
  - the existing i-SOFT PAS is not fit for purpose; and
  - there were significant weaknesses in the former Trust's arrangements to cope with a serious disruption to its ICT systems.

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39. There will be follow-up audit work in 2010 in the above areas and it is noted that the project to implement Myrddin CIS has now recommenced.
40. More positively, auditors found that the former Trust's arrangements to safely share personally identifiable data were broadly sound, although scope did exist to strengthen some specific practices associated with transferring information by e-mail, ensuring statistical returns did not contain personally identifiable information and developing plans on how revised Caldicott guidance was going to be implemented.

**Specific performance reviews have highlighted a number of opportunities to secure more efficient, effective and economical use of resources**

41. The legacy report summarised the key findings from a range of performance audit reviews on specific topics. These reviews showed that:
- whole system approaches to health-care delivery needed to be strengthened to adequately manage chronic conditions and delayed transfers of care;
  - a number of workforce related challenges need to be addressed to manage the impact of the European Working Time Directive, reduce reliance on agency and locum staff, and to continue to manage sickness absence rates;
  - scope exists to make more efficient use of acute sector capacity by improving and managing admissions arrangements and by securing continued improvement in day case rates;
  - there were fundamental weaknesses in the way procurement was managed within the former Trust; and
  - there was a need to strengthen the arrangements to manage and modernise outpatient services.
42. The performance audit work I have referred to in previous audit strategies forms part of a rolling programme of national and local studies. Whilst some of this work has been completed and reported to the appropriate demised NHS bodies, other studies are still ongoing. This work will now be reported to the new HB, and the Audit Committee will receive reports on all the work in progress. The Annual Audit Letter for the body will summarise these reports. Appendix 4 summarises the position of the various performance audit projects that recent audit strategies of demised NHS bodies have identified.

**The transition programme in the Gwent health community was well managed overall**

43. The creation of the HB was supported by a programme of transition work across the health community. A Transition Director and Programme Manager were appointed and the work was guided by a Programme Board and Stakeholder Reference Group. Audit work was undertaken to determine the robustness of the arrangements to establish the new HB.

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44. In overall terms, I was satisfied that the transition process was well managed and there were no significant issues to report. This judgement is based on the following findings.

### **The transition programme was inclusive and supported by a sound project management framework**

45. There was good engagement throughout the health community to support the transition process, which was underpinned by sound project and programme management, realistic risk assessments and a good appreciation of the 'business critical' issues that needed to be addressed by 1 October 2009.
46. In general terms, the 10 workstreams that were established as part of the transition programme covered appropriate areas of the business, were well organised and maintained a focus on the necessary actions. However, the workstreams covering Finance and Governance and Accountability needed more time than the others to clarify their role and areas of focus.
47. My engagement team worked closely with the Programme Board and the workstreams and, where relevant, workstreams made positive use of the Wales Audit Office audit guide to support and inform their activities.
48. There was positive and effective response to auditors' early observations. These included the need to strengthen workstreams' accountability to the programme board, manage overlap across workstreams, engage appropriately with clinicians and local government, and strengthen communication channels with staff.

### **Handover arrangements between the transition programme and the new Board were broadly sound**

49. At 1 October 2009, there were still a significant number of outstanding actions emerging from across the workstreams. However, the approach to capture these and share them with the new HB was handled systematically and comprehensively.
50. Beyond this, the HB's Project Closure report to the Assembly Government provided a clear analysis of achievements against the objectives of the transition project, and also included a consideration of lessons learned and issues to be taken forward by the new HB.
51. Auditors also reviewed the legacy reports prepared by each of the demising organisations. Whilst these reports quite correctly highlighted the achievements of their organisations, more attention could have been given to the challenges they had faced so as to give the new HB a clearer idea of the risks it needed to address.

## Appendix 1

## Conclusions on the predecessor bodies' arrangements for the six-month period ended 30 September 2009 for securing economy, efficiency and effectiveness in their use of resources

<b>Accountable Officer's responsibilities</b>	
The Accountable Officer for each NHS body is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in the NHS body's use of resources, and to ensure proper stewardship and governance. The Accountable Officer is also responsible for regularly reviewing the adequacy and effectiveness of these arrangements.	
<b>Auditor's responsibilities</b>	
I have a responsibility under section 61(3) of the Public Audit (Wales) Act 2004 to conclude from my audit of each NHS body's annual accounts and other relevant information, whether I am satisfied that it has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. For the purposes of my work in this area, I have assessed 'proper arrangements' as principally comprising an organisation's corporate performance management and financial management arrangements, significant elements of which are defined in paragraph 48 of the Code. I report if significant matters have come to my attention which prevent me from concluding that an NHS body has made such proper arrangements. In carrying out my work, I have not considered whether the arrangements in place represent all those that could be in place. I am also not required to consider, nor have I considered as part of this aspect of my work, the effectiveness of the arrangements in place at each NHS body in securing value for money during the period under review.	
<b>Conclusion</b>	
<p>The following conclusions have been based on, and limited to, work carried out as part of my audits of the six-month accounts for the period ended 30 September 2009 at each NHS body. I have also based my conclusions on any other information that I have considered to be relevant to my examination, to establish, in all significant respects, what arrangements each NHS body had in place during the period to support the achievement of its responsibility to secure economy, efficiency and effectiveness in its use of resources.</p> <p>Based on the Statements of Internal Control, and as a result of the work carried out as part of my audits of each NHS body's six-month accounts for the period ended 30 September 2009, and all other information that I have considered to be relevant, I am satisfied overall that arrangements to support securing economy, efficiency and effectiveness in the use of resources were in existence in the following NHS bodies:</p> <ul style="list-style-type: none"> <li>• Gwent Healthcare NHS Trust</li> <li>• Newport LHB</li> <li>• Monmouthshire LHB</li> <li>• Torfaen LHB</li> <li>• Caerphilly LHB</li> <li>• Blaenau Gwent LHB</li> </ul>	
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## Appendix 1

## Criteria for assessing the predecessor bodies' arrangements during the six months ended 30 September 2009 for securing economy, efficiency and effectiveness in their use of resources

Corporate performance management and financial management arrangements	Questions on arrangements
<b>Establishing objectives, determining policy and making decisions</b>	Has the Body put in place arrangements for setting, reviewing and implementing its strategic and operational objectives?
<b>Meeting needs of users and taxpayers</b>	Has the Body put in place channels of communication with patients and their representatives, and other stakeholders including partners, and are there monitoring arrangements to ensure that key messages about services are taken into account?
<b>Compliance with established policies</b>	Has the Body put in place arrangements to maintain a sound system of internal control, including those for ensuring compliance with laws and regulations, and internal policies and procedures?
<b>Managing operational and financial risks</b>	Has the Body put in place arrangements to manage its significant business risks?
<b>Managing financial and other resources</b>	<p>Has the Body put in place arrangements to evaluate and improve the value for money it achieves in its use of resources?</p> <p>Has the Body put in place a medium-term financial strategy, budgets and a capital programme that are soundly based and designed to deliver its strategic priorities?</p> <p>Has the Body put in place arrangements to ensure that its spending matches its available resources?</p> <p>Has the Body put in place arrangements for managing and monitoring performance against budgets, taking corrective action where appropriate, and reporting the results to senior management and the Board?</p> <p>Has the Body put in place arrangements for the management of its asset base?</p>
<b>Monitoring and reviewing performance</b>	<p>Has the Body put in place arrangements for monitoring and scrutiny of performance, to identify potential variances against strategic objectives, standards and targets, for taking action where necessary and reporting to the Board?</p> <p>Has the Body put in place arrangements to monitor the quality of its published performance information, and to report the results to Board members?</p>
<b>Proper standards of conduct, etc</b>	Has the Body put in place arrangements that are designed to promote and ensure probity and propriety in the conduct of its business?

## Appendix 1

**Reports issued since September 2009**

Report	Date
<b>Audit strategies</b>	
<ul style="list-style-type: none"> <li>• Aneurin Bevan Health Board</li> </ul>	February 2010
<ul style="list-style-type: none"> <li>• Six-month strategies for Newport LHB, Monmouthshire LHB, Torfaen LHB, Caerphilly LHB, Blaenau Gwent LHB and Gwent Healthcare NHS Trust</li> </ul>	These strategies were reported to the predecessor bodies and reported to the new Board during September 2009.
<b>Financial accounts audit and reports to those charged with governance (ISA 260)</b>	
<ul style="list-style-type: none"> <li>• Gwent Healthcare NHS Trust ISA 260</li> </ul>	February 2010
<ul style="list-style-type: none"> <li>• Newport LHB ISA 260</li> </ul>	As above.
<ul style="list-style-type: none"> <li>• Monmouthshire LHB ISA 260</li> </ul>	As above.
<ul style="list-style-type: none"> <li>• Torfaen LHB ISA 260</li> </ul>	As above.
<ul style="list-style-type: none"> <li>• Caerphilly LHB ISA 260</li> </ul>	As above.
<ul style="list-style-type: none"> <li>• Blaenau Gwent LHB ISA 260</li> </ul>	As above.
Legacy report	November 2009
Other performance reports	See Appendix 4.

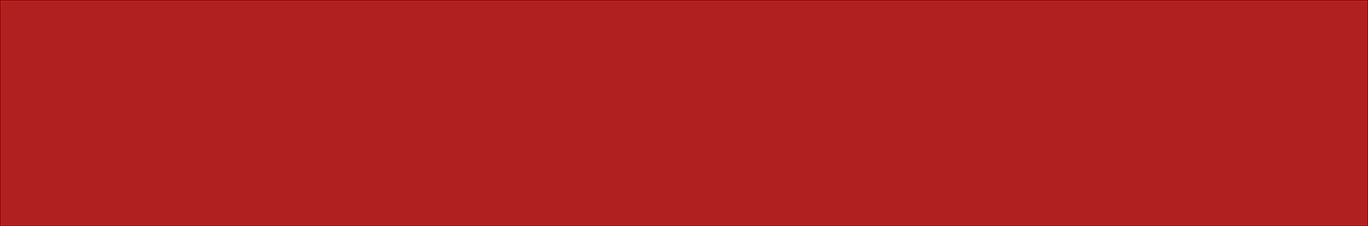
## Appendix 1

## Performance audit reports

The following table shows the reporting arrangements for performance audit projects which have been identified in the recent audit strategies of predecessor bodies.

### Reporting arrangements for performance audit work

Study	Reported to demised NHS body	Already reported to the new health board	Still to be reported
Review of Transition Arrangements (health community)		✓	
Legacy report (health community)		✓	
Waiting list data accuracy (Gwent Healthcare NHS Trust)		✓	
Learning the lessons from adverse incidents, claims and complaints (Gwent Healthcare NHS Trust)		✓	
Adult Mental Health Services (health community)			✓
Hospital Catering (Gwent Healthcare NHS Trust)			✓
Consultant Contract Benefit Realisation (Gwent Healthcare NHS Trust)			✓
Ward Staffing (Gwent Healthcare NHS Trust)			✓
A&E Medical Staffing (Gwent Healthcare NHS Trust)			✓



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