

Archwilydd Cyffredinol Cymru
Auditor General for Wales



Annual Audit Report 2014

Aneurin Bevan University Health Board

Issued: January 2015

Document reference: 747A2014

Status of report

This document has been prepared for the internal use of Aneurin Bevan University Health Board as part of work performed in accordance with statutory functions.

No responsibility is taken by the Auditor General or the staff of the Wales Audit Office in relation to any member, director, officer or other employee in their individual capacity, or to any third party.

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000. The section 45 Code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales and the Wales Audit Office are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to the Wales Audit Office at infoofficer@audit.wales

The team who assisted me in the preparation of this report comprised John Herniman, David Thomas, Andrew Doughton, Claire Worrall and Victoria Roberts.

Contents

Summary report	4
Detailed report	
About this report	9
Section 1: Audit of accounts	10
I have issued an unqualified opinion on the 2013-14 financial statements of the Health Board, although in doing so, I have brought several issues to the attention of officers and the Audit Committee and placed a substantive report alongside my audit opinion	10
Section 2: Arrangements for securing efficiency, effectiveness and economy in the use of resources	14
The Health Board's financial management arrangements ensured that it met its target to break even for 2013-14, but it does not yet have effective sustainable financial planning as part of an integrated medium term plan	14
The Health Board's governance arrangements are continuing to improve from a broadly sound base, but it needs to strengthen planning to ensure it meets its future longer term financial challenges, patient care and population health needs	17
The Health Board needs to further develop its approach to the design and management of change and to strengthen workforce planning	22
My performance audit work has identified opportunities to secure improvements in the use of resources in a number of specific areas	23
Appendices	
Reports issued since my last Annual Audit Report	26
Audit fee	27
Audit risks	28

Summary report

1. This report summarises my findings from the audit work I have undertaken at Aneurin Bevan Health Board (the Health Board) during 2014.
2. The work I have done at the Health Board allows me to discharge my responsibilities under the Public Audit (Wales) Act 2004 (the 2004 Act) in respect of the audit of accounts and the Health Board's arrangements to secure efficiency, effectiveness and economy in its use of resources.
3. My audit work has focused on strategic priorities as well as the significant financial and operational risks facing the Health Board, and which are relevant to my audit responsibilities. More detail on the specific aspects of my audit can be found in the separate reports I have issued during the year. These reports are discussed and their factual accuracy agreed with officers and presented to the Audit Committee. The reports I have issued are shown in [Appendix 1](#).
4. This report has been agreed for factual accuracy with the Chief Executive and the Director of Finance. It was presented to the Audit Committee on 18 December. It will then be presented to a subsequent Board meeting and a copy provided to every member of the Health Board. We strongly encourage wider publication of this report by the Health Board. Following Board consideration, the report will also be made available to the public on the Wales Audit Office's own website (www.audit.wales).
5. The key messages from my audit work are summarised under the following headings.

Section 1: Audit of accounts

6. I have issued an unqualified opinion on the 2013-14 financial statements of the Health Board, although in doing so I have brought several issues to the attention of officers and the Audit Committee. These relate to corrected misstatements and one matter relating to the oversight of the financial reporting process concerning the accounting treatment of indexation.
7. In addition, I placed a substantive report on the Health Board's financial statements alongside my audit opinion. My report draws attention to the fact that, contrary to the requirement in the NHS Finance (Wales) Act 2014, the Board failed to have its three year plan approved by Ministers at the time of my certificate.
8. I have also concluded that:
 - the Health Board's accounts were properly prepared and materially accurate;
 - the Health Board had an effective control environment to reduce the risk of material misstatements to the financial statements; and
 - the Health Board's significant financial and accounting systems were appropriately controlled and operating as intended.
9. The Health Board achieved financial balance at the end of 2013-14. I set out more detail about the financial position and financial management arrangements in section 2 of this report.

Section 2: Arrangements for securing efficiency, effectiveness and economy in the use of resources

10. I have reviewed the Health Board's arrangements for securing efficiency, effectiveness and economy in the use of its resources. My Structured Assessment work has examined the robustness of the Health Board's financial management arrangements, the adequacy of its governance arrangements, and the progress made since last year on quality governance and arrangements for measuring and improving patient/user experience. Performance audit reviews have also been undertaken on specific areas of service delivery. This work has led me to draw the following conclusions:

The Health Board's financial management arrangements ensured that it met its target to break even for 2013-14, but it does not yet have effective sustainable financial planning as part of an integrated medium term plan

11. The Health Board's financial management arrangements in 2013-14 ensured that it met its target to break even, but there was an impact on service delivery. The Board approved its Annual Plan for 2013-14 in July 2013. Although the total financial challenge was quantified in the plan at £44 million, only £19.9 million of cash-releasing savings and a further £6 million of cost avoidance plans were identified. This left a remaining £19 million as overcommitted based on the planned service provision at the start of the year.
12. During the year, the Health Board developed a range of cost improvement and savings plans. By the year-end they had delivered 83 per cent of the value of the saving schemes and cost reduction measures they had developed, such as successful renegotiation of long-term agreements with stakeholders. This combined with additional Welsh Government funding of £23.9 million received during the year, enabled the Health Board to achieve financial balance.
13. The Health Board has not yet developed a sustainable approach to financial management. The 2014-15 Annual Financial Plan identified a total financial challenge of some £49 million, against which savings plans and cost reduction targets totalling £23.1 million were identified. There was therefore a planning deficit of some £26 million. While this only represents around 2.5 per cent of the total budget, it remains a significant challenge in the context of healthcare cost inflation and increasing complexity of healthcare demand.
14. The savings plans for 2014/15 are proving difficult to achieve. At the end of October 2014, the Health Board had achieved 55 per cent of the total expected savings and forecast a £35 million year-end deficit. Welsh Government has announced additional funding of £26.7 million in December 2014. With additional measures being taken, the Health Board is currently forecasting a residual financial gap of £3.9 million which could enable it to reach financial breakeven at year-end. The challenge is to achieve this without affecting access to services.

-
15. In addition to this short-term financial challenge, the Health Board needs to ensure that it develops its integrated medium term plan, which is financially sustainable, whilst also modernising services to meet longer-term population healthcare demand. At present, the Health Board does not yet have a financially sustainable medium term plan, although it is currently working on its 2015-2017 plan and is confident on an improving position.
 16. Future years' savings are predicated on service redesign as part of the transition to the creation of the Specialist Critical Care Centre, Clinical Futures and Prudent Healthcare programmes. However, the medium term plan does not yet clearly identify how the transition will take place. The alignment of capital investment to new models of care will be fundamental to success.

The Health Board's governance arrangements are continuing to improve from a broadly sound base, but it needs to strengthen planning to ensure it meets its future longer term financial challenges, patient care and population health needs

17. Board effectiveness, Board assurance and internal controls are largely effective and are developing to meet longer term change needs. The Health Board's committee structure supports effective governance and it is clear that the Board considers the changing external environment and its own challenges and reviews and amends the committee structure accordingly. I have identified some aspects for improvement in governance later in this report, and this is to help the health board as it progresses with its future challenges. The organisational service structure generally supports effective service delivery, communication and accountability. The challenge is to further develop arrangements to help strengthen clinical engagement that enables future transformational service structure and pathway changes to meet future population healthcare demand.
18. The Health Board has good operational performance management arrangements and is aware of its performance information needs, but it is finding it challenging to balance access and financial pressures. The Board clearly understands its service pressures, and makes informed decisions on aspects of performance. While there is a clear tone from the top around improving services, the demand for services, resources and finances are increasingly difficult to balance.
19. The approach to operational and strategic planning does not yet meet the organisation's need, but it is seeking to strengthen its plan and arrangements. The Health Board developed its integrated medium term plan to ensure that financial aims and assumptions were considered and realistic. The Health Board took the decision not to over-estimate potential savings or identify speculative cost reduction. This resulted in an irreconcilable financial situation over a three year period. On this basis, the Board and Welsh Government did not approve the integrated medium term plan. Irrespective of the finances, the plan was not sufficiently robust to give confidence in its delivery. The Health Board needs to focus more on outcomes to help prioritise its aims, and focus resources.

-
- 20.** My work in 2013 highlighted the need to strengthen some aspects of risk management, patient experience feedback, learning lessons from quality feedback and further strengthening the Annual Quality Statement. My 2014 structured assessment work identifies that the Health Board has made good progress overall, with some areas such as embedding lessons learnt processes, still needing further development.

The Health Board needs to further develop its approach to the design and management of change and to strengthen workforce planning

- 21.** The Health Board's change design, capacity, workforce planning and change delivery arrangements are not yet sufficient to create the required pace of transformation. This will present a significant challenge over the next few years.
- 22.** The breadth of the original integrated medium term plan and lack of clearly defined change delivery arrangements mean that it is not clear that the Health Board could currently implement such a complex organisation-wide programme of change. Stronger focus is needed on tangible future service design, clear actions, key milestones, accountability, required resources, and defined outcomes. The Health Board is creating additional resource, but at present, it is unclear whether this will be sufficient.
- 23.** Operational change improvements are led within the Health Board's divisions employing approaches that include service development, engagement and partnership working. The Health Board's internal improvement team 'Aneurin Bevan Continuous Improvement' (ABCi) has been developed to help support clinical improvement through developing clinical leadership, project support and service modelling. ABCi provides a good mechanism to support incremental change that is aligned to clear modernised service models.
- 24.** The Health Board's approach to workforce planning is not yet sufficiently integrated into medium term plans and while supporting operational service delivery, workforce management is variable in its effectiveness. For example, the Health Board has identified workforce management is a key risk, particularly relating to recruitment, use of agency and locum staff, medical staff training, absence management and performance appraisal. Arrangements are being put in place to help manage these risks, and while some of these are controllable, some risks will remain longer-term concerns.

My performance audit work has identified opportunities to secure improvements in the use of resources in a number of specific areas. Key messages from each review are provided below.

- 25.** The district nursing service has unexplained variation in resourcing and workload as well as weaknesses in information systems which make it difficult to assess performance, capacity and demand. Some positive steps have been taken to promote a better understanding of district nursing services but the boundaries of the role are not always understood and opportunities to streamline and better integrate care are not being realised.

-
- 26.** Whilst there has been a good level of investment in clinical coding in the Health Board, a range of weaknesses in the clinical coding arrangements and processes is significantly reducing the accuracy of clinical coded data.
 - 27.** The Health Board has made good progress since 2011 in responding to issues identified in my previous Review of Operating Theatres. However, issues along the inpatient pathway continue to affect efficient use of Operating Theatres. There is a challenging agenda ahead to ensure that Operating Theatres are utilised effectively and that surgical session productivity is strengthened.
 - 28.** The Health Board has put in place action plans for each of the Wales Audit Office reviews undertaken and these are being implemented by divisions and departments. The Health Board is in the process of putting in place an organisational tracking mechanism, which will track implementation of recommendations for all external audits and which will be reported routinely to its Audit Committee.
 - 29.** As part of my structured assessment work my team will discuss the recommendations for improvements to assist the Health Board in making progress. These will be issued in a separate letter to the Chief Executive to help enable improved progress monitoring.
 - 30.** We gratefully acknowledge the assistance and co-operation of the Health Board's staff and members during the audit.

Detailed report

About this report

31. This Annual Audit Report to the Board members of the Health Board sets out the key findings from the audit work that I have undertaken between December 2013 and November 2014.
32. My work at the Health Board is undertaken in response to the requirements set out in the 2004 Act. That act requires me to:
 - a) examine and certify the accounts submitted to me by the Health Board, and to lay them before the National Assembly;
 - b) satisfy myself that the expenditure and income to which the accounts relate have been applied to the purposes intended and in accordance with the authorities which govern it; and
 - c) satisfy myself that the Health Board has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.
33. In relation to (c), I have drawn assurances or otherwise from the following sources of evidence:
 - the results of audit work on the Health Board's financial statements;
 - work undertaken as part of my latest Structured Assessment of the Health Board, which examined the arrangements for financial management, governance and accountability, and use of resources;
 - performance audit examinations undertaken at the Health Board;
 - the results of the work of other external review bodies, where they are relevant to my responsibilities; and
 - other work, such as data-matching exercises and certification of claims and returns.
34. I have issued a number of reports to the Health Board this year. The messages contained in this Annual Audit Report represent a summary of the issues presented in these more detailed reports, a list of which is included in [Appendix 1](#).
35. The findings from my work are considered under the following headings:
 - Section 1: Audit of accounts
 - Section 2: Arrangements for securing economy, efficiency and effectiveness in the use of resources
36. [Appendix 2](#) presents the latest estimate on the audit fee that I will need to charge to cover the actual costs of undertaking my work at the Health Board, alongside the original fee that was set out in the Annual Audit Outline.
37. Finally, [Appendix 3](#) sets out the financial audit risks highlighted in my Annual Audit Outline for 2014 and how they were addressed through the audit.

Section 1: Audit of accounts

- 38.** This section of the report summarises the findings from my audit of the Health Board's financial statements for 2013-14. These statements are the means by which the organisation demonstrates its financial performance and sets out its net operating costs, recognised gains and losses, and cash flows. Preparation of an organisation's financial statements is an essential element in demonstrating appropriate stewardship of public money.
- 39.** In examining the Health Board's financial statements, I am required to give an opinion on:
- whether they give a true and fair view of the financial position of the Health Board and of its income and expenditure for the period in question;
 - whether they are free from material misstatement – whether caused by fraud or by error;
 - whether they are prepared in accordance with statutory and other requirements, and comply with all relevant requirements for accounting presentation and disclosure;
 - whether that part of the Remuneration Report to be audited is properly prepared; and
 - the regularity of the expenditure and income.
- 40.** In giving this opinion, I have complied with my Code of Audit Practice and the International Standards on Auditing (ISAs).
- 41.** In undertaking this work, auditors have also examined the adequacy of the:
- Health Board's internal control environment; and
 - financial systems for producing the financial statements.

I have issued an unqualified opinion on the 2013-14 financial statements of the Health Board, although in doing so, I have brought several issues to the attention of officers and the Audit Committee and placed a substantive report alongside my audit opinion

The Health Board's accounts were properly prepared and materially accurate

- 42.** The tight timetable for the production of accounting statements that are materially correct and well supported is a significant challenge for the Board and in particular its finance team. In line with previous years, the Board's finance team prepared a detailed closedown plan for 2013-14 that included time for a review of the financial statements by management and the Audit Committee and preparation of supporting schedules in time for audit. This helped strengthen the financial statements production process and helped meet the tight clearance timetable.

43. The draft financial statements were provided in line with the deadline. We found the information provided for audit to be relevant, reliable, comparable, material and easy to understand. This enabled us to complete our audit in an efficient and timely manner and report our findings to the audit committee on 3 June and Board on 5 June in readiness for submission by the deadline. There were no misstatements identified in the financial statements which remained uncorrected. The main adjustments made to the accounts arising from the audit were to increase accruals and reduce debtors and the effect of the corrected misstatements reduced the Board's surplus by £274,000 from £362,000 to £88,000.
44. As in previous years, we have worked with finance staff to review and reflect on the accounts production and audit process to ensure that any lessons learnt are identified for next year. We held a joint post project learning exercise in September and agreed actions for 2014-15 including workshops with finance staff to strengthen the audit trail in high risk areas such as continuing healthcare and primary care. The actions agreed at the post project learning exercise were reported to the Audit Committee in October.
45. I am required by ISA 260 to report issues arising from my work to those charged with governance before I issue my audit opinion on the accounts. The report was presented to the Audit Committee and Board as indicated above. **Exhibit 1** summarises the key issues set out in that report.

Exhibit 1: Issues identified in the Audit of Financial Statements Report

Issue	Auditors' comments
AGW Report on the Accounts	The Auditor General issued a substantive Report alongside his opinion, to highlight the fact that in line with the requirement the NHS Finance (Wales) Act 2014, the Health Board has not yet received Ministerial approval of its integrated medium term plan. This is referred to further at paragraph 55 of this report.
Accounting Practices and Financial Reporting	<p>Public Sector Payment Policy</p> <p>The Welsh Government issued new guidance for this year on the reporting requirements against the Public Sector Payment Performance Policy (PSPP) target for paying trade creditors within 30 days. This requires Health Boards to include payments made to primary care contractors in their figures.</p> <p>The Health Board assumes that all payments are made within 30 days in line with Welsh Government guidance, because the system used by the Health Board to process primary care payments does not provide statistical information on the number of days it has taken to make payments.</p> <p>We are of the view that the PSPP performance data for both NHS and non-NHS is overstated in relation to primary care payments but we are unable to quantify the level of overstatement.</p>

Issue	Auditors' comments
	<p>Also, PSPP continues to be misstated relating to the Health Board's reporting of some invoices in dispute. All invoices which have been under dispute caused by a supplier are considered as paid within 30 days because there is no means to track them. This treatment produces a favourable performance as there is no guarantee that the invoices are paid within 30 days once the dispute has been resolved.</p>
<p>Other matters significant to the oversight of financial reporting process</p>	<p>The accounting treatment of Indexation</p> <p>The Welsh Government's Manual for accounts states that indexation on assets should initially be used to reverse prior year impairment in the first instance and credited to the revaluation reserve thereafter. This treatment would result in a credit to expenditure thereby reducing the impairment funding requirements. However, the Manual for Accounts is not clear about whether revaluation increases should be used to reverse impairment charges incurred when assets are first brought into use. This matter will need to be clarified for 2014-15 by Welsh Government.</p> <p>The Health Board has accepted that indexation may not currently be treated consistently in accordance with the Welsh Government Manual of Accounts and has quantified the impact of any potential misstatement as approximately £330,000. The Health Board advise us that their accounting treatment had been discussed and agreed with the Welsh Government at the time of implementation. We accept that there is room for interpretation in respect of the accounting guidance set out in the Welsh Government Manual for Accounts.</p>

46. As part of my financial audit, I also undertook the following reviews:

- Whole of Government Accounts return – I concluded that the return was consistent with the financial position of the Health Board at 31 March 2014 and the return was prepared in accordance with the Treasury's instructions.
- Summary Financial Statements and Annual Report – I concluded that the summary statements were consistent with the full statements and that the Annual Report was compliant with Welsh Government guidance in all material respects. The Board prepared a detailed timetable and clear responsibilities for the compilation of the 2013-14 report, and the process was therefore smoother than in the previous year. We will continue to work closely with Health Board staff to agree an achievable plan for the compilation of the Summary Financial Statements and the Annual Report to ensure we can develop and strengthen procedures further for 2014-15.

47. My separate audit of the Charitable Funds financial statements for 2013-14 is now complete and any issues arising were reported to the trustee on 26 November.

The Health Board had an effective control environment to reduce the risk of material misstatements to the financial statements

- 48.** My work focuses primarily on the accuracy of the financial statements, reviewing the internal control environment to assess whether it provides assurance that the financial statements are free from material misstatement whether caused by error or fraud. This includes a review of the main accounting system, budgetary control and closedown processes and includes an assessment of the computer-based infrastructure and application controls. We also consider the work and role of internal audit as part of this assessment. I did not identify any material weaknesses in the Health Board's internal control environment.

The Health Board's significant financial and accounting systems were appropriately controlled and operating as intended

- 49.** I did not identify any material weaknesses in the Health Board's significant financial and accounting systems which would impact on my opinion. There were a number of detailed issues arising from my financial audit work and these were reported to the Audit Committee in June 2014. These include matters referred to in Exhibit 1 above. More detailed financial and accounting system observations were included in the financial statements report including agreed actions in response to audit recommendations, which was reported to the Audit Committee in October 2014.
- 50.** Internal audit's reviews of the Health Board and NWSSP managed financial systems confirmed that a generally sound system of internal financial control is in place with six of the 11 financial audit reviews during the year providing substantial assurance and five providing reasonable assurance that the internal controls are suitably designed and applied effectively.
- 51.** However, Internal audit identified some weaknesses in compliance with policies and procedures in some divisions of the Health Board. They concluded that these weaknesses could put the achievement of particular system objectives at risk. Internal Audit's findings require ongoing management action. Health Board action plans have been developed to strengthen the control weaknesses identified and progress is continuing to be scrutinised by the Audit Committee.

Section 2: Arrangements for securing efficiency, effectiveness and economy in the use of resources

- 52.** I have a statutory requirement to satisfy myself that NHS bodies have proper arrangements in place to secure efficiency, effectiveness and economy in the use of their resources. I have undertaken a range of performance audit work at the Health Board over the last 12 months to help me discharge that responsibility. This work has involved:
- reviewing the Health Board's financial management arrangements, including the progress being made in delivering cost saving plans and their contribution to achieving financial balance;
 - assessing the effectiveness of the Health Board's governance arrangements through my Structured Assessment work, including review of the progress made since last year on quality governance and arrangements for measuring and improving patient/user experience;
 - specific use of resources work on district nursing, clinical coding, orthopaedic services; and
 - assessing the progress the Health Board has made in addressing the issues identified by previous audit work on operating theatres and reviewing the Health Board's arrangements for tracking external audit recommendations.
- 53.** In undertaking this work, we have reached the overall conclusion that: The Health Board has arrangements to support good governance and a strong performance and improvement focus, but more needs to be done to ensure the healthcare model is modernised and financially sustainable to meet the need of future generations.

The Health Board's financial management arrangements ensured that it met its target to break even for 2013-14, but it does not yet have effective sustainable financial planning as part of an integrated medium term plan

Financial management arrangements in 2013-14 ensured that the Board met its target to breakeven, but there was an impact on service delivery

- 54.** An Annual Plan for 2013-14 was prepared and approved by the Board in July 2013. The Annual Plan included a draft financial plan for the year which identified cost avoidance and savings targets. However, the plan was not balanced. Although the total financial challenge was quantified in the plan at £44 million, only £19.9 million of cash-releasing savings and a further £6 million of cost avoidance plans were identified. This left the remaining £19 million as overcommitted based on the planned service provision at the start of the year.

-
- 55.** The Health Board continued to develop a range of cost improvement plans during the year. The Health Board reported that by the year-end they had delivered 83 per cent of the value of savings schemes and costs reduction measures identified, including the successful renegotiation of long-term agreements with stakeholders. This combined with additional Welsh Government funding of £23.9 million received during the year, enabled the Health Board to achieve financial balance. The Health Board did not receive additional funds at year-end or brokerage from 2014-15 and therefore has carried no requirement for repayment into the 2014-15 financial year.
- 56.** For 2013-14, the Board's approved annual financial plan was based on clear and realistic assumptions about expected cost pressures such as pay awards and drugs costs. Detailed frequent budget management meetings were held to monitor progress and address variances on outturn against budget, forecast year end position and savings schemes, thereby providing robust budget monitoring procedures. The Health Board reports its financial forecasts regularly and these take consideration of any known financial risk and are suitably accurate for financial management and governance purposes.
- 57.** Proposed savings schemes are reported by Division and are based on known or proposed changes in staffing, variations in activity levels and/or changes to contract costs if different procurement approaches are possible. They are also categorised according to the risk of non-achievement. This approach helps to embed the process of seeking realistic and achievable cost reductions. There may be scope for the Health Board to analyse in-year and between-year success rates for different types of savings schemes across Divisions. This would help identify the reasons why certain savings plans prove unrealistic, and to consider the scope for learning from each other to devise future savings plans.
- 58.** An annual approach to identifying savings requires a time lag to implement changes, and in 2013-14 an estimated 30-40 per cent of the savings were anticipated for delivery in the last quarter of the year. However, this coincided with the winter pressures and therefore there was a tension between making savings and maintaining service standards such as access targets in a period when service demand is known to increase every year. The Health Board was unable to achieve both its performance and financial targets and took a decision during the year to reduce investment in more costly waiting list reduction initiatives. This ultimately affected the achievement of its Referral to Treatment access targets, but the decision was taken on the basis that a risk assessment had been made so that patients with most clinical need were prioritised.
- 59.** Although I issued an unqualified opinion on the financial statements for the year ending 31 March 2014, I placed a substantive report alongside my opinion. This highlighted the Health Board's breach of the new statutory duty to compile and have approved a rolling three year integrated medium term plan, starting from 2014-15, because Ministerial approval has not yet been received. Additional information on medium term planning can be found later in this report.

The Health Board has not yet developed a sustainable approach to financial management in the medium term

60. The NHS Finance (Wales) Act 2014 introduced a more flexible financial regime. It provides a new legal financial duty for local health boards to break even over a rolling three financial years rather than each and every year. The act allows local health boards to focus their service planning, workforce and financial decisions and implementation over a longer, more manageable period and moves away from a regime which encourages short-term decision making around the financial year. The financial flexibilities are, however, contingent upon the ability of NHS bodies to prepare suitably robust integrated medium-term plans, which gain approval by Welsh Ministers.
61. The Health Board has the aim of developing financially sustainable services. This year has however, been challenging because of the introduction of the medium term planning requirements, the current short term approach to savings planning and increased pressures on services.
62. The Annual Financial Plan approved at the beginning of the year, in the absence of the approved medium term / three year plan, identified a total financial challenge of some £49 million, against which savings plans and cost reduction targets totalling £23.1 million were identified. There was therefore a planning deficit of some £26 million because the Health Board were unable to identify enough savings to meet the financial funding gap. This was reported to the Welsh Government.
63. The savings plans for 2014-15 are proving difficult to achieve. Cost pressures are on pay costs which is the Health Board's main savings area. This is due to pressures on bed capacity and nurse recruitment issues, resulting in a continuing need for bought-in short term staff. At the end of October 2014, the Health Board had achieved 55 per cent of the total expected savings to be achieved in the year and forecast a £35 million year-end deficit. A high proportion (30 per cent) of the total expected savings are classified as non-recurring and this increases the risk that the approach is not sustainable.
64. It is likely that to achieve greater recurring savings the Health Board needs to redesign services, consider alternative delivery models, and change customer expectations rather than seek to continue the current service provision with less cost, and by avoiding uniform or indiscriminate cost cutting. This may involve reviewing areas where complex processes exist, improving management information, and improving service planning, as well as seeking to manage demand proactively. Cost management and continuous improvement will need to be embedded at all levels to achieve this, and some upfront investment may also be needed now.
65. Additional income from Welsh Government of £26.7 million, announced in December 2014 has significantly reduced the overall in-year financial risk but even with additional financial measures, this will still leave a residual financial gap of £3.9 million which the Health Board will need to address in the last three months of the financial year. The Health Board should ensure that any short term savings actions do not compromise the financial health of the organisation in future years.

It will also need to ensure that short-term savings measures do not compromise the clinical safety or access to services for those with greatest clinical need.

- 66.** Prospects for the 2015-16 financial year are more favourable with an increased budget allocation from Welsh Government. The Health Board assert that additional funding for the financial year will be allocated across NHS Wales organisations on the basis of population size and this will increase their allocation. However, the Health Board is still under significant financial and operational pressure, and should therefore use any financial capacity to best effect by focussing its investment into transformation of services and pathways which release greatest savings, cost reductions and quality improvements.
- 67.** Future years' savings are predicated on service redesign as part of the transition to the creation of the Specialist Critical Care Centre, Clinical Futures and Prudent Healthcare programmes. However, the medium term plan does not yet clearly identify how the transition will take place. The alignment of capital investment to new models of care will be fundamental to success.

The Health Board's governance arrangements are continuing to improve from a broadly sound base, but it needs to strengthen planning to ensure it meets its future longer term financial challenges, patient care and population health needs

- 68.** This section of the report considers my findings on governance and board assurance, presented under the following themes:
- strategic planning;
 - organisational structure;
 - board assurance and internal controls;
 - performance management; and
 - progress in responding to governance issues identified in last year's Structured Assessment.

The approach to operational and strategic planning does not yet meet the organisation's need, but it is seeking to strengthen its plan and arrangements

- 69.** The Health Board developed its integrated medium term plan to ensure that financial aims and assumptions were considered and realistic. The most significant difficulty in preparing the plan for approval related to its finances. At that point, the Health Board was in a position that its three year revenue and cost forecast projected a cumulative deficit of £122 million. The Health Board took the decision not to over-estimate potential savings or identify speculative cost reduction. This resulted in an irreconcilable financial situation over a three year period. On this basis, the Board and Welsh Government did not approve the integrated medium term plan.

-
- 70.** Irrespective of the finances, the plan was not sufficiently robust to give confidence in its delivery. The plan did provide good overall organisational context but there was insufficient clarity on how it would manage healthcare demand and instead it concentrated on the supply of services, and even so there was insufficient detail on community services or prioritised patient and organisation outcomes. Overall, the capacity and approach for strategic planning and extent and complexity of demand affected the ability to develop an effective plan.
- 71.** The Health Board has learnt from the recent three year planning exercise and while currently operating an interim one year plan, it is making good progress with the next version of the three-year plan which will be submitted to Welsh Government in January 2015.

The organisational structure generally supports effective service delivery, communication and accountability but the challenge is to ensure clinical engagement in future transformational service changes

- 72.** The Executive structure and underpinning divisional delivery structure is functioning sufficiently well to ensure that the organisation can support operational improvements. The current structure and accountability model help to ensure that the organisation is proactively managing most of its services, and where problems do emerge the organisation also demonstrates that it is rapid in taking reactive action.
- 73.** It is not always clear however, that the structure helps enable modernisation and efficiency through clinical leadership and engagement. For example, primary care referral demand is the highest per head of population in Wales. This demand is creating undesired cost, particularly in outpatients and potentially in diagnostics services, which diverts clinical resources from inpatient treatment and unscheduled care services. Clinical leadership and engagement across all professions and also in primary care is fundamental to help create efficient and economic patient pathways and develop safe services with effective patient outcomes.
- 74.** As part of the structured assessment, we consider the responsibilities for quality and safety and whether this helps enable strong and integrated quality arrangements. Responsibility for quality and safety is split across the Director of Nursing, Medical Director and Director of Therapies. There is clear delegation of specific quality and safety responsibilities from Executive to other senior management within the executive structure and also evidence that the operation of quality arrangements works in an integrated approach across the directorates' functions.

Board effectiveness, Board assurance and internal controls are largely effective and are developing to meet longer term change needs

- 75.** The Board demonstrates effective administration and conduct, but there remain some challenges. Overall, the administration, agenda, and quality of challenge and discussion help ensure that its functions are discharged effectively. However, the agenda of the Board is significant and the length of the meeting, while allowing in-depth discussion, can result in items at the back of the agenda being compressed. This may have more impact on the quality of discussion on committee assurance reports and other items normally at the end of the agenda.
- 76.** The Health Board's committee structure supports effective governance and it is clear that the Board considers the changing external environment and its own challenges and reviews and amends the committee structure accordingly. The approach for providing assurances, risks and items for escalation from the committees to the Board are effective. However, assurance from sub-committees to committees could be improved. This is particularly important from the perspective of Quality and Patient Safety and, while effective as a committee, its agenda is growing year on year, and the committee would benefit by having a clearer quality assurance framework.
- 77.** This would need to:
- clearly identify a detailed work programme of committee assurance needs;
 - delegate the responsibilities for providing assurance to an accountable sub-committee (where beneficial); and
 - have arrangements at sub-committee level to plan its assurance programme and provide summary of assurance back to Quality and Patient Safety committee.
- 78.** Developing this type of quality assurance framework would require review of the subcommittee structure, review and assessment of the programme of quality assurances, processes to delegate assurance requirements, and a process to report assurance, issues and matters for escalation back to the committee.
- 79.** In the main, Independent Members demonstrate expert challenge, but there can be variation in the quality of scrutiny and questioning. As part of the structured assessment my team has observed at a number of committees. This work indicates generally effective conduct of the committees and some examples of strong scrutiny. However, there are also examples where the questioning has not been sufficiently focussed and did not contribute significantly to the agenda. In addition, it is not always clear when an action has been agreed and, if so what that action is. This makes it hard both for the secretariat to document and also for Executive to be able to effectively respond to any actions that have been discussed.

-
- 80.** Overall, the information that the Board receives enables it to discharge its responsibilities and this helps to ensure decision-making and oversight in key areas of business. There are gaps however, which while often common to many health organisations, would if addressed help strengthen arrangements further. For example, there is an insufficient focus on both business/organisational outcomes and programme/plan delivery; this makes it hard for the Board to recognise how well it is delivering its previously stated ambitions. My team has also observed decisions made based on plans that are presented to the Board for approval. While a number have sufficient financial information associated with the plans, many do not. This makes it hard for the Board to fully understand the financial viability of the plan, the impact of the plan on the finances of the Health Board, and overall value for money of the plan.
- 81.** Risk arrangements support most aspects of service delivery, and are helping strategic management. It is clear that risk arrangements are sufficiently robust to report, monitor and mitigate many organisational risks. Risk arrangements form an integral aspect of governance at a committee and Board level and this is used to help shape work programmes. In general risk management works effectively at a strategic level although some further improvements could be made around:
- determining and being conscious of risk appetite in decision making;
 - consistent application of risk scoring; and
 - development of bespoke risk scoring for public health and partnerships.
- 82.** The Health Board has effective internal controls to meet current assurance requirements and support operational improvement. These arrangements include comprehensive Counter Fraud, Capital Audit and Internal Audit work programmes and sufficient resources. The Health Board regularly reviews and updates its policies and procedures and reports summaries of amendments to the Audit Committee. It is not currently clear, however, that the programme of clinical audit is reported in a way which allows committees to take assurance.
- 83.** Arrangements to develop the Annual Governance Statement and Annual Quality Statement sufficiently discharge the organisation's responsibility. The Annual Quality Statement process is embedded into the divisions. This process allows divisions to set more specific quality aims, describe the quality of service and identify locally any specific challenges or risks associated with the quality of services. This 'business unit' level approach for developing quality statements is good practice.
- 84.** As part of my commitment to help secure and demonstrate improvement through audit work, I have reviewed the effectiveness of the Health Board's arrangements to manage and respond to recommendations made as part of our nationally mandated and local programme of audit work during 2012, 2013 and 2014. The Health Board has put in place action plans for each of the Wales Audit Office reviews undertaken and these are being implemented by divisions and departments. The Health Board is in the process of putting in place an organisational tracking mechanism, which will track implementation of recommendations for all external audits and which will be reported routinely to its Audit Committee.

The Health Board has good operational performance management arrangements and is aware of its performance information needs, but it is struggling to balance access and financial pressures

- 85.** The Health Board has a strong performance and improvement culture and responds quickly when performance issues arise. There is a clear tone from the top that performance and quality of services is the top priority, and a sense of urgency is demonstrated at the Board and in committees when any issues emerge. However, the Health Board is struggling to balance financial performance against access to services, and this is particularly problematic because of the high referral demand rates and unscheduled care pressures. These performance issues are not easy to resolve without high cost initiatives over and above the level of current staff and clinic session time. There are clear divisional performance accountability approaches and these in the main appear to work effectively, although it is not yet clear how well healthcare professional performance accountability aligns with divisional performance accountability structures.
- 86.** The Board performance report covers key Tier 1 and acute domains but the coverage of outcomes, community/primary and commissioned services needs improvement. The coverage of performance against key organisational programmes and project delivery is not yet sufficient. The Board will also need to develop its reporting approaches to enable effective monitoring of the key milestones in the new integrated medium term plan, as well as review business benefits once aspects of the plan have been delivered. The Board Performance report contains good overall context/background on performance, and identifies lead director accountability and actions for improvement. Committees are continuing to develop their localised performance reporting approaches.

The Health Board has made progress in responding to issues identified in last year's structured assessment, but some challenges remain

- 87.** Last year my structured assessment work focussed on overall governance arrangements with a specific focus on quality governance and quality management arrangements. While not identifying any significant concerns, we did identify areas for improvement. The Health Board provided a comprehensive management response to my findings and identified the areas that it would focus on.
- 88.** My work in 2013 highlighted the need to strengthen some aspects of risk management, patient experience feedback, learning lessons from quality feedback and further strengthening the Annual Quality Statement. My 2014 structured assessment work identifies that the Health Board has made good progress overall, with some areas such as embedding lessons learnt processes, still needing further development.

The Health Board needs to further develop its approach to the design and management of change and to strengthen workforce planning

89. My Structured Assessment work has reviewed how key enablers of efficient, effective and economical use of resources are managed. My work is on-going and a number of the thematic areas will be reviewed in early 2015. I have, however, commented on the organisation's change management capacity and workforce issues, because these are specific relevant factors for the Health Board's change planning and delivery arrangements which should factor as part of the integrated medium term planning process.
90. My work to date has indicated that the Health Board's:
- change arrangements support operational improvement but it does not yet demonstrate appropriate change management approaches to support delivery of large scale complex modernisation that is described in the integrated medium term plan; and
 - approach to workforce planning is not yet sufficiently integrated into medium term plans and while supporting operational service delivery, workforce management is variable in its effectiveness.
91. Key findings are summarised in [Exhibit 2](#).

Exhibit 2: Structured Assessment – key enablers of effective use of resources

Issue	Summary of findings
Change management capacity	<p>The breadth of the original integrated medium term plan, and lack of clearly defined change delivery arrangements mean that it is not clear that the Health Board could currently implement such a complex programme of change. Stronger focus is needed on tangible future service design, clear actions, key milestones, accountability, required resources, and defined outcomes. The Health Board does not yet have sufficient change capacity to enable, support and ensure the delivery of whole systems change. The Health Board is creating additional resource, but at present it is unclear whether this will be sufficient.</p> <p>The Health Board's internal improvement team ABCi has been developed to help support clinical improvement through developing clinical leadership, project support and service modelling. ABCi provides a good mechanism to support innovation and incremental change which is aligned to clear modernised service models. Division-led change, partnerships and engagement, support improvement and service development.</p>

Issue	Summary of findings
Workforce planning	<p>The Health Board's approach to workforce planning is not yet sufficiently integrated into medium term plans and while supporting operational service delivery, workforce management is variable in its effectiveness.</p> <p>Workforce sections of the medium term plan do not sufficiently integrate with change programmes in the integrated medium term plan and so do not define the future model of services in terms of the required workforce changes. However, operational workforce plans are being developed across a number of service departments, which help provide an understanding of current service design workforce needs.</p> <p>The Health Board has identified workforce management as a key risk, particularly relating to recruitment, use of agency and locum staff, medical staff training, absence management and performance appraisal. Arrangements are being put in place to help manage these risks, and while some of these are controllable, some risks will remain longer-term concerns.</p>
Estates and assets, Partnership working. Patient and citizen engagement and use of technology	My Structured Assessment work is on-going and these areas will be assessed early in 2015.

My performance audit work has identified opportunities to secure improvements in the use of resources in a number of specific areas

92. During 2014 I have issued reports to the Health Board on the use of resources in the following specific areas:
- District nursing services;
 - Clinical coding arrangement; and
 - Operating theatres.
93. The main findings from these reviews are summarised in the following sections.

The district nursing service has unexplained variation in resourcing and workload as well as weaknesses in information systems which make it difficult to assess performance, capacity and demand

94. Some positive steps have been taken to promote a better understanding of district nursing services but the boundaries of the role are not always understood and opportunities to streamline and better integrate care are not being realised. For example the Health Board's Nursing and Midwifery Strategy clearly articulates the move towards a community focused integrated model of care but it is not clear how district nursing services fit within this model and opportunities to streamline and better integrate care are not being realised.

-
95. There is a limited understanding of demand that makes it difficult to assess whether there is sufficient capacity, and this also leads to significant variation in resourcing and uneven workload between teams. Resources are not clearly aligned to population need.
 96. While the Health Board has developed a flow chart setting out referral criteria, issues remain with the quality and appropriateness of referrals made to district nursing services. There is no standard checklist of the information needed when making a referral to district nursing services and no common referral form although a prompt card to raise awareness of what is needed has been developed for hospital nurses.
 97. The absence of an information system means that the Health Board is unable to effectively assess demand and determine its district nursing workforce requirements to inform staff deployment. Although the Health Board has developed a workforce capacity monitoring tool, the absence of comprehensive information systems means it is unable to effectively determine its workforce requirements. Common to the rest of Wales there are some limitations to the way the Health Board assesses the quality of its district nursing service. The Health Board needs to develop a wider range of quality and safety measures that are routinely monitored, reported and acted upon.

Whilst there has been a good level of investment in clinical coding at the Health Board, a range of weaknesses in the clinical coding arrangements and processes are significantly reducing the accuracy of clinical coded data.

98. Clinical coding of patient data underpins to the generation of management information used by NHS bodies to govern the business and ensure that resources are used efficiently and effectively and that services are safe and of high quality. During 2014, my team carried out a review of the Health Board's arrangements to generate timely and accurate clinical coding. The work was undertaken collaboratively with colleagues from the NHS Wales Informatics Service.
99. The review found that there was a clear commitment to invest in clinical coding with a positive focus on training and development. There were clear lines of managerial accountability for clinical coding functions and good integration with the wider informatics agenda. The Health Board's clinical coding policy is up to date and in line with national standards.
100. However, the effectiveness of the clinical coding process is undermined by a low level of clinical engagement, slow access to, and poor quality of, medical records and a lack of routine validation. Access to electronic information is good, however, there are delays in the coding staff accessing medical records, despite retrieval officers being in place at both main hospital sites. Access to records was particularly problematic at Nevill Hall hospital.
101. The quality of medical records needs to be addressed, particularly in relation to the clerical aspects of medical records such as loose sheets and section dividers, improving clinical engagement to help ensure accuracy and strengthening and embedding validation and audit processes.

-
- 102.** Clinical coded data is used appropriately and meets national standards for validity and consistency but some coding is inaccurate, timeliness has deteriorated and the Board is unaware of the inaccuracies or their implications. Compliance with the timeliness target is deteriorating and there are some significant issues with the accuracy of the data:
- the Health Board met the national validity and consistency standards for data derived by clinical coding for 2012-13;
 - the Health Board achieved the Welsh Government target that activity should be coded within three months for 2012-13, although performance has not been maintained during the year and it is unclear as to whether the Health Board will meet the targets for 2013-14; and
 - the review of accuracy identified error rates ranging between three and 36 per cent, with most errors relating to the coding of diagnoses.
- 103.** There is a good level of awareness of the importance of clinical coding at the Board, but information reported is out of date and does not provide Board members with the current performance against national targets.

While there is evidence of improvements in operating theatre services since my last work in 2011, issues along the inpatient pathway affect efficient use of theatre capacity and cancellation rates are still high

- 104.** The Health Board has made good progress since I last reviewed the performance of its operating theatres in 2011. Following that work, an improvement plan was developed which, included clear, time-bound actions and which was aligned to the national Transforming Theatres initiative.
- 105.** Transforming Theatres has focused and improved a range of quality processes. Theatre staff and management demonstrated clear buy-in to this improvement initiative, but this was not so apparent from specialty medical staff. The quality improvement processes included “Human Factors” training, strengthening preoperative processes, pre-list briefings and completion of the World Health Organisation checklist. Performance arrangements have also been developed to report progress to the Board and to assess overall achievement of Transforming Theatres objectives.
- 106.** Theatre services currently demonstrate a strong improvement culture, but efficiency and effectiveness and further potential to improve can be frustrated by processes that are managed outside of the Theatre team such as list management, list scheduling, pre-operative assessment and admissions.
- 107.** Whilst Transforming Theatres has created a focus for improving quality processes, there is scope to improve feedback on the action taken against reported incidents and to strengthen the analysis of incident trends to support continuous learning and improvement.
- 108.** Overall, there has been a general improvement in theatre utilisation, although on-going action is needed to address the high rate of cancellations, particularly at the Royal Gwent Hospital where currently 18 per cent of operations are cancelled.

Appendix 1

Reports issued since my last Annual Audit Report

Report	Date
Financial audit reports	
Audit of Financial Statements Report	June 2014
Opinion on the Financial Statements	June 2014
Audit of the Charitable Funds Financial Statements Report	October 2014
Opinion on the Charitable Funds Financial Statements	Due early December 2014
Performance audit reports	
Review of Clinical Coding	August 2014
Review of Orthopaedic Services	December 2014
Review of District Nursing	April 2014
Structured Assessment 2014	December 2014
Follow up of Review of Operating Theatres	July 2014
Other reports	
Outline of Audit Work for 2014	April 2014

There are also a number of performance audits that are still underway at the Health Board. These are shown below, with estimated dates for completion of the work.

Report	Estimated completion date
Review of Medicines Management	May 2015
Review of Outpatient Follow-up Appointments	April 2015
ICT Diagnostic Review	February 2015
Follow up review of Gwent Frailty	April 2015

Appendix 2

Audit fee

The Outline of Audit Work for 2014 set out the proposed audit fee of £426,711 (excluding VAT). My latest estimate of the actual fee on the basis that some work remains in progress, is in accordance with the fee set out in the outline.

Included within the fee set out above is the audit work undertaken in respect of the shared services provided to the Health Board by the Shared Services Partnership.

Appendix 3

Audit risks

My Outline of Audit Work for 2014 set out the financial audit risks for 2014. The table below lists these risks and sets out how they were addressed as part of the audit.

Audit risk	Proposed audit response	Work done and outcome
Control environment risks		
The Health Board has a duty to ensure that robust accounting records and internal controls are in place to ensure the regularity and lawfulness of transactions.	My audit team will test accounting records and internal controls in place to ensure the regularity and lawfulness of transactions.	Accounting records and internal controls tested as planned and found to be robust. No evidence found of irregular or unlawful transactions.
The risk of management override of controls is present in all entities. Due to the unpredictable way in which such override could occur, it is viewed as a significant risk. [ISA 240.31-33].	My audit team will: <ul style="list-style-type: none"> • test the appropriateness of journal entries and other adjustments made in preparing the financial statements; • review accounting estimates for biases; and • evaluate the rationale for any significant transactions outside the normal course of business. 	Audit work carried out as planned and no evidence found of management override of controls.
There is a risk of material misstatement due to fraud in revenue recognition and as such is treated as a significant risk. [ISA 240.26-27].	My audit team will evaluate which types of revenue give rise to such risks, obtain an understanding of the Health Board's related controls relevant to such risks and focus its testing on the timing and value of revenue where appropriate.	Audit work carried out as planned and no evidence found of material misstatement due to fraud in revenue recognition.
Financial Systems risks		
The Oracle Accounting system release 12 currently is being tested in preparation for a move to the new system from the end of the 2013-14 financial year. There is a risk to the integrity and completeness of the data cutover at the balance sheet date.	My audit team will assess the arrangements that the Health Board has put in place and test the cut-off procedures to ensure that all transactions and balances are recorded and that they are shown in the correct financial year.	Arrangements assessed as planned. No evidence found of incomplete or inaccurate data cutover at the balance sheet date.

Audit risk	Proposed audit response	Work done and outcome
Preparation of the accounts risks		
<p>There is a significant risk that the Health Board will fail to meet its revenue resource limit. The month 9 position showed a year to date deficit of £6.1 million and forecast a year-end deficit of £5.6 million. If the resource limit is exceeded I will qualify my regularity opinion and place a substantive report on the financial statements explaining the failure and the circumstances under which it arose.</p> <p>The current financial pressures on the body increase the risk that management judgements and estimates could be biased in an effort to achieve the resource limit.</p>	<p>My audit team will focus its testing on areas of the financial statements which could contain reporting bias.</p>	<p>Focused audit testing carried out as planned on the relevant areas of the financial statements. No evidence found of biased judgements or estimates.</p>
<p>There is a risk that the Health Board will fail to meet its capital resource limit. The month 9 position showed a year to date under-spend of £4.5 million but is forecasting a breakeven year-end position.</p> <p>The current financial pressures on the body increase the risk that judgements regarding the classification of expenditure as capital could be biased in an effort to achieve the resource limit.</p>	<p>My audit team will focus its testing on the classification of expenditure as capital or revenue.</p>	<p>Audit testing carried out on the classification of expenditure as revenue or capital and no evidence found of biased judgements.</p>
Financial statements risks		
<p>The timetable for producing and certifying the annual accounts remains demanding.</p> <p>The Health Board will need to put in place appropriate arrangements to prepare the accounts and ensure adequate working papers are provided for audit on a timely basis.</p>	<p>My audit team will work closely with Health Board staff to monitor progress, and seek to resolve any issues of timing as soon as possible so that the accounts certification timetable can be met.</p>	<p>The audit team worked with Health Board staff as planned to meet the accounts certification timetable.</p>

Audit risk	Proposed audit response	Work done and outcome
<p>The annual accounts are compiled under International Financial Reporting Standards (IFRS) and NHS Manual for Accounts. The Health Board must have a full understanding of these requirements, keeping up to date with changes and ensuring that risks and issues are identified and dealt with appropriately.</p> <p>Specific risk areas include:</p> <ul style="list-style-type: none"> • estimates, particularly for the continuing health-care provision, primary care expenditure and specialised services; • accuracy and completeness of the Remuneration Report, given a number of changes in Executive and Non-Officer Members during the year; and • Public Sector payment policy and disclosures, given concerns last year that Welsh Government guidance had not been complied with. 	<p>My audit team will audit the financial statements with particular focus on these risk areas, by undertaking focused testing.</p>	<p>Focussed audit testing carried out as planned on the relevant areas of the financial statements. There were no misstatements identified in the financial statements which remained uncorrected.</p>

Wales Audit Office
24 Cathedral Road
Cardiff CF11 9LJ

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: info@wao.gov.uk

Website: www.wao.gov.uk

Swyddfa Archwilio Cymru
24 Heol y Gadeirlan
Caerdydd CF11 9LJ

Ffôn: 029 2032 0500

Ffacs: 029 2032 0600

Ffôn Testun: 029 2032 0660

E-bost: info@wao.gov.uk

Gwefan: www.wao.gov.uk