

# Structured Assessment 2023 – Aneurin Bevan University Health Board

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# Summary report

## About this report

- 1 This report sets out the findings from the Auditor General's 2023 structured assessment work at Aneurin Bevan University Health Board (the Health Board). Our structured assessment work is designed to help discharge the Auditor General's statutory requirement under section 61 of the Public Audit (Wales) Act 2004 to be satisfied that NHS bodies have made proper arrangements to secure economy, efficiency, and effectiveness in their use of resources. Our review of the Health Board's corporate approach to setting new well-being objectives in accordance with the sustainable development principle is being undertaken to help discharge the Auditor General's duties under section 15 of the Well-being of Future Generations (Wales) Act 2015
- 2 Our 2023 Structured Assessment work took place at a time when NHS bodies were still responding to the legacy of the COVID-19 pandemic as they look to recover and transform services and respond to the additional demand in the system that has built up during the pandemic. Furthermore, health bodies are also dealing with a broader set of challenges associated with the cost-of-living crisis, the climate emergency, inflationary pressures on public finances, workforce shortages, and an ageing estate. More than ever, therefore, NHS bodies and their Boards need to have sound corporate governance arrangements that can provide assurance to themselves, the public, and key stakeholders that the necessary action is being taken to deliver high-quality, safe and responsive services, and that public money is being spent wisely.
- 3 The key focus of the work has been on the Health Board's corporate arrangements for ensuring that resources are used efficiently, effectively, and economically, with a specific focus on Board transparency, cohesion, and effectiveness, corporate systems of assurance, corporate approach to planning, and corporate approach to financial management. We have not reviewed the Health Board's operational arrangements as part of this work.
- 4 Our work has been informed by our previous structured assessment work, which has been developed and refined over a number of years. It has also been informed by:
  - Model Standing Orders, Reservation and Delegation of Powers
  - Model Standing Financial Instructions
  - Relevant Welsh Government health circulars and guidance
  - The Good Governance Guide for NHS Wales Boards (Second Edition)
  - Other relevant good practice guidesWe undertook our work between September 2023 and October 2023. The methods we used to deliver our work are summarised in **Appendix 1**.
- 5 We also provide an update in this report on the Health Board's progress in addressing outstanding recommendations identified in previous structured assessment reports in **Appendix 2**.

## Key findings

- 6 **Given its financial and performance challenges, the Health Board needs a clear plan to set out how it will achieve financially sustainable service models. In general, Board and committee governance arrangements and the corporate arrangements for developing plans are reasonably effective. However, there is scope to provide clarity on both the impacts of actions set out in plans and actions taken to improve performance.**

### Board transparency, effectiveness, and cohesion

- 7 We found that **Board and Committee arrangements are reasonably effective; however, there are opportunities to improve the quality and timeliness of information to ensure effective oversight over the Health Board's key challenges.**
- 8 Board and committees operate transparently, with appropriate discussions on key financial, performance, and quality challenges. However, there is opportunity to improve public access to committee meeting records. It could do this by ensuring that it livestreams or publishes recording of its committee meetings or publish unconfirmed committee meeting minutes shortly after meetings. The Health Board's committee structure is embedded, and meetings are well chaired. There are reasonably effective arrangements to support flows of assurance from the committees to the Board; however, the quality and timeliness of the information the Board and committees receive requires improvement. The Board is increasingly cohesive and demonstrating a commitment to continuous improvement through its board development programme, and Board and Committee effectiveness self-assessments. Arrangements to hear from patients, services users, and staff are improving.

### Corporate systems of assurance

- 9 We found that **the Health Board is making good progress in developing and refining its systems of assurance. However, it will need to effectively embed new arrangements across the organisation to manage the finance, performance, and quality risks it faces.**
- 10 The Health Board is progressing work on its arrangements for monitoring risk, performance, and quality and safety of services. It is strengthening its risk management arrangements but needs to ensure that they are embedded across the organisation. The Health Board is implementing a new Performance Management and Accountability Framework, but it needs ensure that performance reports set out clearly the actions required to address underperformance and, where relevant, the impact of past actions taken. Its arrangements for tracking and monitoring outstanding audit and inspection recommendations are improving but will require more focus to close overdue recommendations.

## Corporate approach to planning

- 11 We found that **the Health Board is developing a new long-term strategy which provides an opportunity to plan more sustainable services. There are reasonably effective arrangements for developing corporate plans; however, progress reports do not provide enough detail to demonstrate delivery is on track.**
- 12 The Health Board's approach for developing its strategic and corporate plans is generally effective. It has engaged appropriate stakeholders as part of strategy and plan development and is now starting to develop a new long-term strategy and annual plan. However, the Health Board is facing increasing challenges, including growing demand for care with need becoming more complex, continued 'legacy' from the COVID-19 pandemic and substantial financial pressures. The Board will need to give careful consideration to sustainable clinical service models to ensure improved efficiency and productivity as part of the strategy development.
- 13 The Health Board's Integrated Medium-Term Plan (IMTP) for 2023-26 continues to follow the life course approach which aims to reduce inequalities across communities and improving population health. Its arrangements for developing the IMTP and corporate strategies are reasonably effective. However, reports setting out the progress to deliver plans need strengthening. Our review found data quality and timeliness issues, and a lack of information to identify if intended outcomes of improvement actions have been achieved.

## Corporate approach to managing financial resources

- 14 We found that **the Health Board is facing significant financial challenges. Whilst there are reasonably effective financial planning and financial management arrangements, the Health Board needs to establish control over savings delivery to prevent the financial position from deteriorating.**
- 15 The Health Board did not achieve financial balance for 2022-23 and is forecasting a deteriorating position for 2023-24. While it has a reasonable approach to financial planning, several factors are impacting its ability to achieve the plan, including blocked beds, prescribing spend, Continuing Healthcare costs, service demand and wider inflation-related cost increases. The Health Board established an ambitious savings plan but has not acted quickly enough to respond to delivery risks. The measures it is now taking are unlikely to have the intended positive impact on the 2023-24 financial position. There are generally effective financial management arrangements and scrutiny and oversight of the Health Board's financial performance. Finance reports continue to provide sufficient information, but they should be clearer on the extent that actions that it is taking are having the desired impact. There are also opportunities to enhance the quality of financial information provided in other Health Board reports.

## Recommendations

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

### Exhibit 1: 2023 recommendations

#### Recommendations

##### Committee Transparency

The Health Board does not livestream or publish recordings of its committee meetings. Furthermore, committee meeting minutes are only published after they have been confirmed at the subsequent meeting, therefore limiting timely public access to records of committee business.

- R1 The Health Board should provide more timely access to records of committee meetings. It could do this either by ensuring that it livestreams or publishes recording of its committee meetings, or alternatively it could publish unconfirmed committee meeting minutes shortly after the meeting. **(Medium Priority)**

##### Quality of Information

Board and committee reports can be overly long and detailed, and presentation of some information in supporting papers are occasionally unclear. The Health Board should ensure information is appropriately summarised and attention drawn to key areas of focus.

- R2 The Health Board should develop training and guidance for Health Board staff around the reporting expectations and quality of information presented to the Board and its committees. **(High Priority)**
- R3 The Health Board should establish a robust quality assurance mechanism to review the quality of reports for its Board and committees. **(High Priority)**

##### Strategic / Corporate Risk Management

The Health Board's updated Strategic Risk and Assurance report provides a clear overview of its strategic risks, key controls, improvement plans and sources of assurance. However, further work is required to address assurance gaps.

Furthermore, whilst the Health Board is identifying gaps and strengthening aspects of its Risk Management Strategy, it needs to effectively embed the risk management arrangements across the organisation.

## Recommendations

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- R4 The Health Board needs to rapidly complete remaining work to identify and address assurance gaps on its Strategic Risk and Assurance report and ensure it is actively owned by the Board and inform committee agenda setting. **(High Priority)**
- R5 The Health Board needs to complete the remaining work on its Risk Management Strategy and effectively embed arrangements across the organisation to help it manage the significant finance, performance, and quality risks it faces. **(High Priority)**
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### Integrated Performance Dashboard

The Health Board's Integrated Performance Dashboard provides an overview of performance against Welsh Government targets over the last year. While useful in showing performance trends, it does not clearly articulate actions taken to improve performance or whether they are achieving the intended impact.

- R6 In the Integrated Performance Dashboard, the Health Board should provide more information on the actions required to address underperformance, the impact of past actions taken and where appropriate include benchmarking with other health bodies. **(High Priority)**
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### Integrated Medium-Term Plan Progress Report

Our review of the Health Board IMTP Progress Report found several issues around the quality and timeliness of data, a lack of clarity around the impact of past and ongoing improvement actions, and duplication of information.

- R7 The Health Board should strengthen the IMTP Progress Report to ensure that it can be used as an effective tool for monitoring progress against the delivery of its strategic objectives. By including up to date data, and clear narrative on the impact of past and ongoing improvement actions. **(High Priority)**



# Detailed report

## Board transparency, effectiveness, and cohesion

- 17 We considered whether the Health Board's Board conducts its business appropriately, effectively, and transparently.
- 18 We found that **Board and Committee arrangements are reasonably effective. However, there are opportunities to improve the quality and timeliness of information to ensure effective oversight over the Health Board's key challenges.**

## Public transparency of Board business

- 19 We considered whether the Board promotes and demonstrates a commitment to public transparency of board and committee business. We were specifically looking for evidence of:
- Board and committee meetings that are accessible to the public;
  - Board and committee papers being made publicly available in advance of meetings;
  - Board and committee business and decision-making being conducted transparently; and
  - Board and committee meeting minutes being made publicly available in a timely manner.
- 20 We found that **while the Board demonstrates reasonable levels of public transparency, there are opportunities to increase public access to committee business.**
- 21 Members of the public can observe Board meetings virtually through the livestream and, since January 2023, they can also attend in person. The Health Board provides signposting and instructions to join to upcoming Board meetings via its website homepage and social media channels.
- 22 The Health Board aims to publish Board and committee meeting agendas and papers on its website a week in advance. However, some papers continue to be updated at short notice. This gives little time for Board members and stakeholders to review all papers in advance (See **Appendix 2, R2 2022**).
- 23 The Health Board ensures that Board and committee business is conducted in public sessions, with private sessions used only for sensitive and confidential matters. Where private sessions are used, the Health Board provides a good summary of its in-committee/private business in the subsequent public meeting.
- 24 Board members hold open and frank discussions in Board and committee meetings regarding its performance, finance, and quality challenges. Executive Directors feel they can be open about the Health Board's challenges and the priority areas for action and feel well supported by the entire Board in responding to them.

25 Recordings of Board meeting are made publicly available 24 hours after the meeting. However, the Health Board does not livestream or publish recordings of its committee meetings. Unconfirmed committee meeting minutes are published on the website only when included in papers for the next meeting around 2 to 3 months after. This limits timely public access to records of committee business **(Recommendation 1)**.

## Arrangements to support the conduct of Board business

26 We considered whether there are proper and transparent arrangements in place to support the effective conduct of Board and committee business. We were specifically looking for evidence of:

- a formal, up-to-date, and publicly available Reservation and Delegation of Powers and Scheme of Delegation in place, which clearly sets out accountabilities;
- formal, up-to-date, and publicly available Standing Orders (SOs) and Standing Financial Instructions (SFIs) in place, along with evidence of compliance; and
- formal, up-to-date, and publicly available policies and procedures in place to promote and ensure probity and propriety.

27 We found that **the Health Board has generally good arrangements to support the effective conduct of Board business and is taking appropriate improvement action where needed.**

28 The Health Board has adequate arrangements to support the effective conduct of Board and committee business. It has adopted the Welsh Government's Model Standing Orders and Standing Financial Instructions and the model Scheme of Delegation. These were recently reviewed and approved by the Board in September 2023 and are available on the Health Board's website. The process for declaring interests at Board and committee meetings is well established and up to date.

29 The Health Board's policies on standards of business conduct, which include declarations of interest, and receipts of gifts and hospitality are overdue for review but remains extant. Both we and Internal Audit<sup>1</sup> have previously identified concerns about wider policy management and highlighted a number of policies that require updating. The Health Board has developed an improvement plan to address this during 2023. Some progress has already been made, including targeted work with some divisions to ensure policies are brought up to date.

<sup>1</sup> Audit Wales Structured Assessment Report 2022 and Internal Audit's review on Policy Management in January 2023.

## Effectiveness of Board and committee meetings

- 30 We considered whether Board and committee meetings are conducted appropriately and effectively. We were specifically looking for evidence of:
- an appropriate, integrated, and well-functioning committee structure in place, which is aligned to key strategic priorities and risks, reflects relevant guidance, and helps discharge statutory requirements;
  - Board and committee agendas and work programmes covering all aspects of their respective Terms of Reference as well being shaped on an ongoing basis by the Board Assurance Framework;
  - well-chaired Board and committee meetings that follow agreed processes, with members observing meeting etiquette and providing a good balance of scrutiny, support, and challenge;
  - clear and timely Board and committee papers that contain the necessary / appropriate level of information needed for effective decision making, scrutiny, and assurance; and
  - committees receiving and acting on required assurances and providing timely and appropriate assurances to the Board.
- 31 We found that **the Board and committee structure is operating effectively. Meetings are well chaired with reasonably effective scrutiny, however, there are opportunities to strengthen the quality and timeliness of information presented.**
- 32 The Health Board introduced a new committee structure in March 2022. It is now fully embedded and provides a clear focus on strategy, delivery, performance, and culture. Committee workloads are manageable. The Health Board is establishing a Clinical Advisory Forum and is also planning to review arrangements for the Stakeholder Reference Group which was disbanded in October 2022.
- 33 The Board and its committees have up-to-date terms of reference, and annual cycles of business are regularly reviewed and updated as appropriate. The Health Board should ensure that cycles of business provide appropriate coverage and consideration of the controls and sources of assurances for strategic risks and any action to close gaps as soon as the Strategic Risk and Assurance report (Board Assurance Framework) is fully populated and live (see **paragraph 53**).
- 34 Board and committee chairs are actively involved in the agenda setting of meetings. Meetings continue to be generally well chaired, mostly run to time, and demonstrate good discussion on key issues. Independent Members participate fully in meetings, providing reasonably effective scrutiny on the information presented. There is a stronger focus on finance and digital matters in the relevant meetings compared to last year.
- 35 Board and some committee meetings support both in-person and virtual board member attendance which continues to offer flexibility to Board members. While the use of technology and virtual meeting etiquette is well embedded (see **Appendix 2, R1 2022**), some of the issues we reported in our 2022 Structured

Assessment report remain. For example, there have been occasions where we were unable to see or clearly hear staff presenting reports for specific agenda items.

- 36 The Health Board has reasonably effective arrangements in place to support flows of assurance from committees to the Board and the referral of information between committees. Committee reporting to the Board is effective and appropriate. There are appropriate processes to ensure actions identified in meetings are transferred to other committees where appropriate. The Chair of Board holds monthly meetings with Independent Members, both collectively and separately, which supports effective information sharing.
- 37 Board and committee papers are generally clear and contain the information required for effective decision making. However, on occasions, papers are overly long and too detailed. There are opportunities to more effectively summarise information using the revised Board and committee cover report template. We also found the presentation of some information in supporting papers and appendices to be unclear. Whilst officers make suggestions to improve the quality of information presented at committee meetings, report writing training and guidance alongside a robust quality assurance process is necessary to secure required improvements. In paragraph 22 we comment on issues around Board and committee meeting agendas and papers being updated at short notice (**Recommendations 2 and 3**).

## **Board commitment to hearing from patients/service users and staff**

- 38 We considered whether the Board promotes and demonstrates a commitment to hearing from patients/service users and staff. We were specifically looking for evidence of:
- The Board using a range of suitable approaches to hear from patients/service users and staff.
- 39 We found that **the Health Board has strengthened its arrangements to hear from patients, services users, and staff.**
- 40 The Health Board has established a Communications and Engagement strategy and is strengthening its arrangements to hear from patients, service users, and staff. This has provoked good Board member discussion and challenge. It is evident that Board members triangulate this information with performance information and wider intelligence gained from Board member walkabouts. However, the latest Trade Union Partnership Forum Annual Report continues to highlight concerns in relation to the lack of meaningful engagement between Trade Union representatives and managers. This indicates that the Health Board needs to be more proactive on engaging with staff representatives about operational challenges.
- 41 The Board continues to include a patient and public engagement item at every Board meeting which includes a report from the new citizens' voice body, 'Llais'.

The Patient Quality Safety and Outcomes Committee also receives patient and staff stories and demonstrate a commitment to listening and learning from staff, as illustrated within its performance report (see **Appendix 2, R3 2022**).

## **Board cohesiveness and commitment to continuous improvement**

- 42 We considered whether the Board is stable and cohesive and demonstrates a commitment to continuous improvement. We were specifically looking for evidence of:
- a stable and cohesive Board with a cadre of senior leaders who have the appropriate capacity, skills, and experience;
  - the Board and its committees regularly reviewing their effectiveness and using the findings to inform and support continuous improvement; and
  - a relevant programme of Board development, support, and training in place.
- 43 We found that **the Board is cohesive and committed to continuous improvement, with good Board member induction and training opportunities and ongoing self-assessment arrangements.**
- 44 The Board is becoming more cohesive, with positive working relationships, good lines of communication, and awareness of respective roles and responsibilities. The Health Board has taken steps to stabilise its leadership arrangements. Since our 2022 Structured Assessment report, the following permanent appointments have been made: Executive Director of Strategy, Planning and Partnerships; Executive Director of Public Health; and Director of Digital. The Medical Director has been confirmed as the Deputy Chief Executive and a new Chief Operating Officer role has been created<sup>2</sup>.
- 45 Executive Director portfolios are generally appropriately balanced and have clearly defined responsibilities. We nevertheless have some concerns about the breadth of the Chief Operating Officer's remit whose additional responsibilities add further pressure to an already demanding role. We understand the Chief Operating Officer is using ringfenced funding to establish a supporting management structure which, if effective, may alleviate the risk. However, the Health Board should keep the role under review.
- 46 The Health Board is currently in the process of appointing to one Independent Member vacancy, but there is some further turnover expected in 2024 which the Health Board will need to manage.
- 47 The Health Board has effective local induction arrangements for Executive Directors and Independent Members. These include meetings with other Board

<sup>2</sup>. The Chief Operating Officer role will encompass primary care, community and mental health, and learning disabilities services alongside responsibilities for operational planning and acute services.

Members and stakeholders alongside detailed training materials. Independent members indicated they feel supported in their ongoing learning and development.

- 48 There are effective arrangements to support Board self-review and evaluation. The Board continues to review its effectiveness using the NHS England Well-Led Framework<sup>3</sup> and are progressing improvement actions. Committees are planning to complete self-assessments during October and November 2023. Board development and briefing sessions cover appropriate topic areas<sup>4</sup>, with Board members commenting positively on the quality of these sessions.

## Corporate systems of assurance

- 49 We considered whether the Health Board has a sound corporate approach to managing risks, performance, and the quality and safety of services.
- 50 We found that **the Health Board is making good progress in developing and refining its systems of assurance. However, it will need to effectively embed new arrangements across the organisation to manage the finance, performance, and quality risks it faces.**

## Corporate approach to overseeing strategic risks

- 51 We considered whether the Health Board has a sound corporate approach to identifying, overseeing, and scrutinising strategic and corporate risks. We were specifically looking for evidence of:
- an up-to-date and publicly available Board Assurance Framework (BAF) in place, which brings together all of the relevant information on the risks to achieving the organisation's strategic priorities / objectives;
  - the Board actively owning, reviewing, updating, and using the BAF to oversee, scrutinise, and address strategic risks;
  - an appropriate and up-to-date risk management framework in place, which is underpinned by clear policies, procedures, and roles and responsibilities;
  - the Board providing effective oversight and scrutiny of the effectiveness of the risk management system; and
  - the Board providing effective oversight and scrutiny of corporate risks.
- 52 We found that **the Health Board is improving its approach to managing strategic and corporate risks but reporting and scrutiny require**

<sup>3</sup> The [NHS England Well-led framework](#) Sets out how NHs bodies should carry out developmental reviews of their leadership and governance

<sup>4</sup> Including the new requirements of the Health and Social Care (Quality and Engagement) (Wales) Act 2020, risk and assurance, equality and diversity, and primary care sustainability.

**strengthening. It also needs to finalise and effectively embed the approach across the organisation.**

- 53 Since our last Structured Assessment report, the Health Board has redesigned its Strategic Risk and Assurance report (Board Assurance Framework), which sets out how it manages its strategic risks. The new Strategic Risk and Assurance report provides a clear summary of the Health Board's strategic risks, and their key controls, improvement plans and sources of assurance. Executive Directors are responsible for strategic risks within their respective portfolios. However, the Health Board needs to identify and take action to address assurance gaps and fully embed the new approach (**Recommendation 4**). Once, fully embedded this will help to increase the scrutiny of strategic risks by the Board.
- 54 The Board's approach for managing its risk appetite is maturing. The Health Board has now developed a draft risk appetite statement with the aim of improving how the Board and divisions manage their risks.
- 55 The Health Board's arrangements for identifying and escalating corporate risks are improving. It is strengthening aspects of its Risk Management Strategy, including providing clear guidance around the risk escalation structure, reporting thresholds, and developing an Executive Risk Register to provide an additional layer of control. The Health Board is also developing a risk on a page report template to reduce the complexity of reports to Board and the committees.
- 56 Board members commented positively on the progress and planned improvements to the risk management approach. However, it is now crucial that the Health Board finalises and embeds its risk management framework effectively to manage the finance, performance, and quality risks it faces (**Recommendation 5**).

## **Corporate approach to overseeing organisational performance**

- 57 We considered whether the Health Board has a sound corporate approach to identifying, overseeing, and scrutinising organisational performance. We were specifically looking for evidence of:
- an appropriate, comprehensive, and up-to-date performance management framework in place, underpinned by clear roles and responsibilities; and
  - the Board and committees providing effective oversight and scrutiny of organisational performance.
- 58 We found that **the Health Board is strengthening its performance management arrangements. However, reporting of performance to the Board and committees does not provide sufficient clarity on the actions needed to improve performance, or the impact of actions taken.**
- 59 While there have been some in-month performance improvements, the Health Board continues to experience significant service pressures which means that performance against some key Welsh Government performance measures is



below target. These areas include elective, cancer and some mental health service waits and timeliness of unscheduled care services.

- 60 The Health Board's new Performance Management and Accountability Framework, approved by Board in September 2023, sets out an integrated approach to managing performance covering quality, performance, activity, workforce, and financial expectations. The framework clearly outlines roles and responsibilities, oversight and accountability arrangements, local escalation arrangements and associated support and intervention processes. Nevertheless, the Health Board now needs to ensure the framework is rapidly and effectively embedded across the organisation(see **Appendix 2, R7 2022**).
- 61 The Health Board is planning to strengthen performance reporting to Board. It reports performance in its Board IMTP progress report. This includes the Health Board's Integrated Performance Dashboard which provides an overview of the performance against Welsh Government targets over the last year. While useful in showing performance trends against these targets, it does not include benchmarking of performance with other health bodies or clearly articulate actions taken to determine whether they are achieving the intended impact. This has led Independent Members to question whether they are receiving the information they need (**Recommendation 6**). We discuss the remaining elements of the IMTP progress report in **paragraph 85** (see **Appendix 2, R4 2022**).
- 62 Despite the shortcomings in the Health Board's operational performance reporting, we found scrutiny of the information to be reasonably effective, with Independent Members pursuing knowledgeable and insightful lines of questioning.

## Corporate approach to overseeing the quality and safety of services

- 63 We considered whether the Health Board has a sound corporate approach to overseeing and scrutinising the quality and safety of services. We were specifically looking for evidence of:
- corporate arrangements in place that set out how the organisation will deliver its requirements under the new Health and Social Care (Quality and Engagement) Act (2020);
  - a framework (or similar) in place that supports effective quality governance;
  - clear organisational structures and lines of accountability in place for clinical/quality governance; and
  - the Board and relevant committee providing effective oversight and scrutiny of the quality and safety of services.
- 64 We found that **the Health Board is strengthening its corporate arrangements for overseeing the quality and safety of services and is focussing on embedding the arrangements across the organisation.**



- 65 We undertook a review of the Health Board's quality governance arrangements in 2022. In 2024, we intend to follow-up the organisation's progress in implementing our recommendations and as part of this assess the progress that the Health Board is making implementing the requirements of the Health and Social Care (Quality and Engagement) Act (2020). Whilst we will report more fully after that review, our high-level observations of actions the Health Board is taking to strengthen arrangements for overseeing the quality and safety of services includes the development of:
- separate strategies for quality, and patient experience and involvement (approved by the Board in March 2023); and
  - a Quality Strategy Implementation Plan, Quality Outcomes Framework, and Quality Governance Assurance Framework (presented to the Health Board's Patient Quality, Safety and Outcomes Committee in July 2023).
- 66 The Implementation Plan details the deliverables and timescales for their delivery over the next financial year and includes a new governance and reporting structure to provide oversight of quality performance and progress.

## Corporate approach to tracking recommendations

- 67 We considered whether the Health Board has a sound corporate approach to overseeing and scrutinising systems for tracking progress to address audit and review recommendations and findings. We were specifically looking for evidence of:
- appropriate and effective systems in place for tracking responses to audit and other review recommendations and findings in a timely manner.
- 68 We found that **while the Health Board is making good progress in strengthening arrangements for tracking recommendations, there are several overdue recommendations.**
- 69 The Health Board continues to have reasonably effective arrangements for monitoring progress against internal audit, external audit, and Healthcare Inspectorate Wales recommendations. It uses two trackers, one for internal and external audit recommendations which is received by the Audit, Risk, and Assurance Committee. The Healthcare Inspectorate Wales recommendations are captured on a separate tracker, which is periodically reviewed at the Patient, Quality, Safety and Outcomes Committee. While it has made good progress in addressing overdue recommendations, more work is needed. The latest updates in February and September 2023 highlight a number of overdue recommendations / improvement actions (75 internal audit, 4 external audit, and 43 Healthcare Inspectorate Wales). A recent Internal Audit review of the audit recommendations tracker gave reasonable assurance, but highlighted opportunities for improvement including removing superseded recommendations and updating the implementation timeframes for some overdue recommendations.

## Corporate approach to planning

- 70 We considered whether the Health Board has a sound corporate approach to producing strategies and corporate plans and overseeing their delivery.
- 71 We found that **the Health Board is developing a new long-term strategy which provides an opportunity to plan more sustainable services. There are reasonably effective arrangements for developing corporate plans. However, progress reports do not provide enough detail to demonstrate delivery is on track.**

## Corporate approach to producing strategies and plans

- 72 We considered whether the Health Board has a sound corporate approach to producing, overseeing, and scrutinising the development of strategies and corporate plans. We were specifically looking for evidence of:
- a clear Board approved vision and long-term strategy in place which are future-focussed, rooted in population health, and informed by a detailed and comprehensive analysis of needs, opportunities, challenges, and risks;
  - an appropriate Board approved long-term clinical strategy;
  - appropriate and effective corporate arrangements in place for developing and producing the IMTP, and other corporate plans; and
  - the Board appropriately scrutinising the IMTP and other corporate plans prior to their approval.
- 73 We found that **the Health Board has generally effective arrangements for developing strategic plans and is developing a new long-term strategy which provides an opportunity to plan more sustainable services.**
- 74 The Health Board's Clinical Futures Strategy has been extant for more than a decade. The Health Board has achieved several of its key objectives, including service reconfiguration associated with the opening of the Grange University Hospital, the establishment of the Enhanced Local General Hospitals network, and developments in community services. However, the Health Board is facing increasing challenges, including growing demand for care with need becoming more complex, the continued legacy from the COVID-19 pandemic and substantial financial pressures. In response, the Health Board is commencing the development of a new long-term strategy with a focus on population health, community-based services, and developing sustainable acute services. The Board will need to give careful consideration to sustainable clinical service models and improved efficiency and productivity as part of the strategy development.
- 75 An initial Board briefing session on the strategy development during September 2023 considered draft proposals, a development timeline, and required governance arrangements. The proposed governance structure will include groups with both Independent Members and Executive Director representation to ensure collective oversight of strategy development. The Health Board is planning to engage

extensively with both internal and external stakeholders as part of the strategy development. This will provide an opportunity for the Health Board to proactively engage with communities to design sustainable healthcare services. The Health Board intends to publish the long-term strategy by September 2024(see **Appendix 2, R5 2022**).

- 76 The Health Board's IMTP 2023-26 continues to build on its 'life course approach' which aims to reduce inequalities across communities through improving population health. The approach outlines five clear strategic objectives aligned to key stages in an individual's life course, underpinned by a set of outcomes and measures to achieve them.
- 77 The Health Board engages well with both internal and external stakeholders when developing operational and strategic plans. It discussed the IMTP 2023-26, Quality Strategy, and Communications and Engagement Strategy with staff in a range of different forums. It shared draft strategies/plans with Independent Members and facilitated discussion at Board development sessions prior to formal approval at public Board meetings. The Health Board involved wider partners in its development of the 2023-26 IMTP including Trade Union Partnership Forum, Cluster Planning Groups, Community Health Council, and Regional Partnership Board.
- 78 The Health Board is now starting its Annual Plan 2024-25 development on the assumption that it is unlikely to submit a financially balanced three-year IMTP. There is a clear development timeline with opportunities for good Board and stakeholder engagement (see **Appendix 2, R6 2022**).
- 79 Nevertheless, the financial position, service demand and associated operational pressures represent significant challenges. While some improvements may be achieved over the life of the annual plan, it is likely it will take some time for the Health Board to return to a financially sustainable position.
- 80 The Health Board has adopted the principles of the Wellbeing of Future Generations Act (Wales) 2015 (the Act) and is intending to formally review its wellbeing objectives during the next year alongside the development of the next Integrated Medium-Term Plan or Annual Plan.

## Corporate approach to overseeing the delivery of strategies and plans

- 81 We considered whether the Health Board has a sound corporate approach to overseeing and scrutinising the implementation and delivery of corporate plans. We were specifically looking for evidence of:
- corporate plans, including the IMTP, containing clear strategic priorities/objectives and SMART<sup>5</sup> milestones, targets, and outcomes that aid monitoring and reporting; and
  - the Board appropriately monitoring the implementation and delivery of corporate plans, including the IMTP.
- 82 We found that **not all corporate plans are supported by SMART actions and progress reports do not provide sufficient clarity on delivery progress and whether the intended benefits are being achieved.**
- 83 The Integrated Medium Term Plan 2023-26 and Quality Strategy 2023-24 provide clear objectives and are underpinned by measurable outcomes. They include appropriate information about priorities, supporting actions, milestones for delivery, and intended outcomes.
- 84 However, in other plans we found there are opportunities to improve the articulation of proposed actions. For instance, in the Communications and Engagement Strategy, actions are categorised as 'ongoing' or 'as required' rather than given a specific target date for delivery. Furthermore, we found that the Research and Innovation Strategy was not underpinned by a detailed delivery plan. The omission of a delivery plan and / or SMART delivery actions means the progress reporting is unlikely to provide sufficient assurance that delivery is on track.
- 85 The Health Board's IMTP progress reporting needs strengthening. The Health Board uses its quarterly IMTP progress report to track progress in delivering its IMTP priorities, Clinical Futures Programmes priorities, and ministerial priorities. However, our review of the report identified data quality and timeliness issues, and a lack of clarity around the impact of past and ongoing improvement actions (**Recommendation 7**). A recent Internal Audit review on the IMTP gave reasonable assurance but highlighted required improvements in relation to timeliness of performance data, division-level accountability for IMTP delivery and reporting progress against Clinical Futures delivery milestones.
- 86 The Board and committees oversee implementation and delivery of some corporate strategies too. For example, a People Strategy update presented at the July 2023 Board meeting set out implementation progress made during the first 12 months. However, there are opportunities to improve reporting delivery of plans to ensure it is clear whether delivery is on track and achieving the intended impact.

<sup>5</sup> Specific, measurable, achievable, relevant, and time-bound

## Corporate approach to managing financial resources

- 87 We considered whether the Health Board has a sound corporate approach to managing its financial resources.
- 88 We found that **the Health Board is facing significant financial challenges. Whilst there are reasonably effective financial planning and financial management arrangements in place, the Health Board needs to establish greater control over savings delivery to prevent the financial position from deteriorating.**

## Financial objectives

- 89 We considered whether the Health Board has a sound corporate approach to meeting its key financial objectives. We were specifically looking for evidence of:
- the organisation meeting its financial objectives and duties for 2022-23, and the rolling three-year period of 2020-21 to 2022-23; and
  - the organisation being on course to meet its objectives and duties in 2023-24.
- 90 We found **that the Health Board did not achieve financial balance for 2022-23 and is forecasting a deteriorating position for 2023-24.**
- 91 The Health Board did not meet its financial duty to spend within its allocation over the three-year period for 2020-23, reporting a £36.8 million deficit in 2022-23 for revenue expenditure. However, it did meet its Capital Resource Limit target of £40.7 million with a small underspend of £0.043 million in 2022-23 and its 2022-25 Integrated Medium-Term Plan was approved.
- 92 The current and forecast financial position for 2023-24 is challenging. The Month 5 financial report presented at the September 2023 Board meeting highlights a growing underlying deficit and worsening in-year financial deficit forecast. There are several factors impacting the Health Board's financial position including, variable pay, spend to release blocked beds, increasing prescribing spend, Continuing Healthcare costs, service demand and wider inflation-related cost increases. In the Month 5 report, the Health Board forecasted a best-case year-end deficit of £112.8 million, but this will increase further if it does not achieve its savings target, receive anticipated additional funding<sup>6</sup>, or experiences further cost pressures. The Health Board has estimated likely and worst-case deficit forecasts of £145 million and £160 million respectively and is due to revise its forecast following an evaluation of the effectiveness of actions that it is taking.

<sup>6</sup> Welsh Government announced an addition £425 million for NHS Wales on 17 October 2023.

## Corporate approach to financial planning

- 93 We considered whether the Health Board has a sound corporate approach to overseeing and scrutinising financial planning. We were specifically looking for evidence of:
- clear and robust corporate financial planning arrangements in place;
  - the Board appropriately scrutinising financial plans prior to their approval;
  - sustainable, realistic, and accurately costed savings and cost improvement plans in place which are designed to support financial sustainability and service transformation; and
  - the Board appropriately scrutinising savings and cost improvement plans prior to their approval.
- 94 We found that **the Health Board has a sound approach to financial planning and has a clear understanding of its financial challenges. However, the delay to establish stronger control over savings delivery means that recently introduced measures are unlikely to have a significant impact on the 2023-24 financial position.**
- 95 The Health Board's financial plan for 2023-24 was scrutinised and approved by Board in March 2023. The plan acknowledges the Health Board's financial challenges and recognises the unprecedented factors within its internal and external operating environment. The Health Board is focussing on service transformation to help achieve financial sustainability but acknowledges that this alone is not enough and has developed an ambitious savings plan. The Health Board set out in its IMTP 2023-26 that it was aiming to achieve financial balance over the life of the plan, but as reported in **paragraph 92** this is a significant challenge. If the Health Board cannot reduce its underlying deficit, the ability to achieve financially sustainable services in the medium-term is unlikely.
- 96 As part of the financial planning process, the Health Board established an alternative method for delegating budgets. It has stopped budgeting on the basis of incrementally increasing internal allocations based on historic costs plus inflation. Instead, it is now allocating budgets based on the resources needed to deliver IMTP objectives and the extent that services can deliver financial savings without compromising performance.
- 97 There is a significant risk that the Health Board's savings plan will not be delivered. The worsening financial position has led to an ambitious £51.5 million savings target. It hasn't yet identified all the specific saving schemes to deliver it and is currently off-track. The Health Board's Month 5 financial report indicated that savings delivery as of August 2023 totalled £9.3 million, with forecast year-end savings of £30.2 million. It will therefore need to deliver existing savings schemes as well as identify and deliver additional schemes to achieve its original £51.5 million savings target.
- 98 The Health Board recently introduced a Quality Impact Assessment process to assess the potential impact of savings schemes on service performance and

quality and safety of services. As a result of assessments made, the Clinical Advisory Forum recommended the removal of some savings scheme proposals. Board members have indicated the rejected proposals may need to be revisited should the Health Board's forecast position deteriorate. This may require difficult decisions affecting timely patient access to care.

- 99 The Health Board is introducing savings governance arrangements through a newly established Value and Sustainability Board which will focus on core saving themes. It is too early to comment on the effectiveness of these arrangements. However, the Auditor General will be commenting further on the Health Board's approach to identifying, delivering, and monitoring financial savings in a separate piece of work that we will report in the early part of 2024.

## Corporate approach to financial management

- 100 We considered whether the Health Board has a sound corporate approach to overseeing and scrutinising financial management. We were specifically looking for evidence of:

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

- 101 We found that **the Health Board has generally effective arrangements to oversee financial management.**

- 102 The Health Board intends to review the Scheme of Delegation to ensure financial limits and decision-making authority remain appropriate (see **Appendix 2, R7 2022**). During 2023, Internal Audit has completed work covering Bank Office and Temporary Workers, Off-Contract Agency Staff, and Financial Sustainability. In general, Internal Audit found that the financial controls within these specific areas appear to be reasonably effective, with the exception of the use the off-contact agency staff which was given a limited assurance rating<sup>7</sup>.

- 103 The Audit, Risk, and Assurance Committee effectively oversees financial controls assurances. The committee regularly receives, discusses, and where required questions officers on reports on losses and special payments, counter fraud work,

<sup>7</sup> The Internal Audit review of off-contract agency staff identified weakness in the processes to minimise use of agency staff and the management approval of agency staff use.



public sector payment policy, and procurement controls (such as single tender actions and payments exceeding £100,000). The reports include the required information for assurance and to enable good scrutiny.

## Board oversight of financial performance

- 104 We considered whether the Board appropriately oversees and scrutinises financial performance. We were specifically looking for evidence of:
- the Board receiving accurate, transparent, and timely reports on financial performance, as well as the key financial challenges, risks, and mitigating actions; and
  - the Board appropriately scrutinising the ongoing assessments of the organisation's financial position.
- 105 We found that **Board financial reports are transparent, but there are opportunities for reporting to be clearer on the impact of action taken to improve the financial position.**
- 106 The Board and Finance and Performance Committee oversees financial performance. Finance reports continue to provide sufficient information to enable appropriate scrutiny and oversight. While broadly similar reports are presented to both forums, the Financial and Performance Committee receive additional reporting on savings delivery and efficiency opportunities, providing opportunities to challenge on specific risks. Finance reports provide sufficient information on the financial position and risks, however, there are opportunities to be clearer on the impact of mitigating actions. There is also scope to increase the level and quality of financial information in other reports, such as the cost and impact on the financial position, to aid decision making.
- 107 Board reports are open and transparent about the Health Board's financial challenges and the potential impact on service quality and safety when making difficult decisions with the aim of improving the financial position. We identified increasing levels of scrutiny and challenge by Independent Members on financial matters. The Board has had opportunities to collectively scrutinise the financial position at board briefings and Public Board meetings. However, this can impact on the level of scrutiny provided at Finance and Performance Committee. The Health Board is therefore reflecting on the opportunities for scrutiny and challenge at these forums alongside the introduction of the new Value and Sustainability Board.



# Appendix 1

## Audit methods

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

Element of audit approach	Description
Observations	We observed Board meetings as well as meetings of the following committees: <ul style="list-style-type: none"><li>• Public Board</li><li>• Finance and Performance Committee</li><li>• Audit Risk and Assurance Committee; and</li><li>• Patient Quality, Safety and Outcomes Committee</li></ul>

Element of audit approach	Description
Documents	<p>We reviewed a range of documents, including:</p> <ul style="list-style-type: none"> <li>• Board and Committee Terms of Reference, work programmes, agendas, papers, and minutes;</li> <li>• key governance documents, including Schemes of Delegation, Standing Orders, Standing Financial Instructions, Registers of Interest, and Registers of Gifts and Hospitality;</li> <li>• key organisational strategies and plans, including the IMTP;</li> <li>• key risk management documents, including the Board Assurance Framework and Corporate Risk Register;</li> <li>• key reports relating to organisational performance and finances;</li> <li>• Annual Report, including the Annual Governance Statement;</li> <li>• relevant policies and procedures; and</li> <li>• reports prepared by the Internal Audit Service, Health Inspectorate Wales, Local Counter-Fraud Service, and other relevant external bodies.</li> </ul>

## Interviews

We interviewed the following Senior Officers and Independent Members:

- Chair of Health Board.
- Chief Executive.
- Director of Corporate Governance.
- Executive Director of Finance and Procurement.
- Director of Strategy and Partnerships.
- Chief Operating Officer.
- Independent Member – Finance & Chair of Audit, Risk and Assurance Committee.
- Independent Member – Local Authority & Chair of Finance and Performance Committee.
- Independent Member - Community

# Appendix 2

## Progress made on previous year recommendations

Exhibit 3 below sets out the progress made by the Health Board in implementing recommendations from previous structure assessment reports.

2022 Recommendation	Description of progress
<p><b>Agenda / meeting management</b></p> <p>R1 Board and Committee agendas cause some meetings to overrun. The Health Board, therefore, should review Board and committee agendas to ensure meeting business can be covered in the time available whilst also allowing for sufficient scrutiny and discussion</p>	<p>Our assessment on progress against the recommendation: <b>Complete</b></p> <p>More detail can be found at paragraph 32 to 37.</p>
<p><b>Quality of Information to Board and committees</b></p> <p>R2 Information presented to Board and committees does not always provide the required assurance. Some papers are too long, detailed, and technical. Cover reports continue to follow an SBAR format, but there is variation in their use. The Health Board, therefore, should develop training and guidance for</p>	<p>The Health Board arrangements to ensure the quality and timeliness of information presented to Board and committees still require strengthening. Papers are generally clear and contain the information required for effective decision making. However, there are issues concerning the Health Board's Integrated Performance Dashboard, IMTP progress report and financial reports relating to data quality and timeliness, a lack of information on whether intended outcomes of improvement actions have been achieved and limited benchmarking of performance with other Health Board's. We also found the presentation of some information in supporting papers and appendices</p>

2022 Recommendation	Description of progress
<p>Health Board staff around the reporting expectations and quality of information presented to the Board and its committees.</p>	<p>unclear. Board and Committee reports can be overly long and detailed, and there are opportunities to better summarise the information (see <b>2023 recommendations 2 and 3</b>). This should help reports focus on key matters and reduce the overall volume of papers for Board and Committee meetings.</p> <p>Our assessment on progress against the recommendation: <b>Ongoing</b></p>
<p><b>Patient and Staff Stories</b></p> <p>R3 There is limited use of patient and staff stories at Board. The Health Board should consider how it can increase and maximise the benefit of patient and staff stories in Board and committees to help centre and focus meetings on the things that matter most, and to help triangulate this intelligence with formal agenda items</p>	<p>Our assessment on progress against the recommendation: <b>Complete</b></p> <p>More detail can be found at paragraph 40 and 41.</p>
<p><b>Performance Reporting</b></p> <p>R4 The Integrated Performance Report has remained unchanged for several years, and at present it doesn't clearly articulate the impact of past and ongoing improvement actions. The Health Board should strengthen this report to provide more information to Board and committees on the actions required to address underperformance or the impact of past actions taken.</p>	<p>The Health Boards' Integrated Performance Dashboard provides an overview of the Health Board performance against Welsh Government targets over the last year. While useful in showing the Health Board performance trends and progress against these targets. It continues to not clearly articulate actions being taken to improve performance and their impact. The Health Board recognises the weaknesses in its performance reporting and is planning to complete improvement work alongside embedding its Performance Management and Accountability Framework.</p> <p>Our assessment on progress against the recommendation: <b>Ongoing</b></p>
<p><b>Clinical Futures Strategy and Long-Term Clinical Plan</b></p>	<p>The Health Board's is commencing development of a new long-term strategy which will provide an opportunity for it to proactively engage with communities to help design and shape sustainable healthcare services for the region.</p>

2022 Recommendation	Description of progress
<p>R5 The Clinical Futures Strategy has remained in place for over a decade, but the pressures the Health Board is facing have changed substantially in this time. The Health Board, therefore, should:</p> <ul style="list-style-type: none"> <li>a. review of the Clinical Futures Strategy to ensure it helps to shape financially and clinically sustainable service models; and</li> <li>b. develop a detailed long-term clinical plan that underpins the Clinical Futures Strategy.</li> </ul>	<p>Our assessment on progress against the recommendation: <b>Ongoing</b></p>
<p><b>Working with wider partners in Integrated medium-term plan development</b></p> <p>R6 The Health Board discussed plans with both Welsh Government and the Community Health Council during the 2022-25 Integrated Medium-Term Plan development, but there was limited engagement with wider partners. The Health Board, therefore, should better involve wider partners to help collectively develop solutions to growing service challenges, particularly where services interface.</p>	<p>Our assessment on progress against the recommendation: <b>Complete</b> See paragraphs 77 and 78 for more information.</p>
<p><b>Schemes of Delegation</b></p> <p>R7 The Health Board's deteriorating financial position and deterioration in savings deliver indicates that stronger accountability for financial performance and delivery is required. The Health Board, therefore, should review its Scheme of Delegation to ensure it more strongly outlines delegated accountability for</p>	<p>The new Performance Management and Accountability Framework sets out the Health Board's approach for managing financial accountability. The Health Board still intends to review the Scheme of Delegation to ensure financial limits and decision-making authority remain appropriate.</p> <p>Our assessment on progress against the recommendation: <b>Ongoing</b></p>

<b>2022 Recommendation</b>	<b>Description of progress</b>
the budgetary position and achievement of financial efficiencies at and below executive levels.	

# Appendix 3

## Organisational response to audit recommendations

Exhibit 4: Aneurin Bevan University Health Board response to our audit recommendations

Ref	Recommendation	Organisational response Please set out here relevant commentary on the planned actions in response to the recommendations	Completion date Please set out by when the planned actions will be complete	Responsible officer (title)
R1	The Health Board should provide more timely access to records of committee meetings. It could do this either by ensuring that it livestreams or publishes recording of its committee meetings, or alternatively it could publish unconfirmed committee meeting minutes shortly after the meeting. <b>(Medium Priority)</b>	The Health Board remains fully committed to operating with openness and transparency. Greater transparency of the Board's committee business will be implemented, building on existing practices.	April 2024	Director of Corporate Governance



Ref	Recommendation	Organisational response Please set out here relevant commentary on the planned actions in response to the recommendations	Completion date Please set out by when the planned actions will be complete	Responsible officer (title)
R2	The Health Board should develop training and guidance for Health Board staff around the reporting expectations and quality of information presented to the Board and its committees. <b>(High Priority)</b>	The Health Board will be working to review and update its corporate report templates, alongside developing clear guidance and support for the preparation of Board and Committee reports. Securing additional training will also be explored.	April – June 2024	Director of Corporate Governance
R3	The Health Board should establish a robust quality assurance mechanism to review the quality of reports for its Board and committees. <b>(High Priority)</b>	The Health Board is currently reviewing its board and committee administration processes, including key performance measures. This will include a focus on the quality assurance process with clarity on expected standards. This will also be supported by work in respect of report writing development (R2).	April 2024	Director of Corporate Governance

Ref	Recommendation	Organisational response Please set out here relevant commentary on the planned actions in response to the recommendations	Completion date Please set out by when the planned actions will be complete	Responsible officer (title)
R4	The Health Board needs to rapidly complete remaining work to identify and address assurance gaps on its Strategic Risk and Assurance report and ensure it is actively owned by the Board and inform committee agenda setting. <b>(High Priority)</b>	The Health Board is actively progressing work to strengthen its strategic risk and assurance reporting, aligning risks to the Board and Committee business cycles. This work will be progressed alongside work to embed strengthened risk management and assurance arrangements at all levels of the organisation (R5).	April 2024	Director of Corporate Governance
R5	The Health Boards needs to complete the remaining work on its Risk Management Strategy and effectively embed arrangements across the organisation to help it manage the significant finance, performance, and quality risks faced. <b>(High Priority)</b>	The Health Board will consider its revised Risk Management Framework and underpinning Policy and its meeting in January 2024. The Audit, Risk and Assurance Committee will receive these in draft form for comment in November 2023. Implementation of these throughout the organisation as the organisation's approach to risk management matures.	January 2024 with implementation ongoing	Director of Corporate Governance

Ref	Recommendation	Organisational response Please set out here relevant commentary on the planned actions in response to the recommendations	Completion date Please set out by when the planned actions will be complete	Responsible officer (title)
R6	In the Integrated Performance Dashboard, the Health Board should provide more information on the actions required to address underperformance, the impact of past actions taken and where appropriate include benchmarking with other health bodies. <b>(High Priority)</b>	<p>As part of the IMTP progress report specific attention has been given to the improvement actions to address underperformance including assurance mechanisms. This can be seen in the Quarter 2 report and will continue to be strengthened in future reports. Where available the data for the current quarter is presented and dates provided for data availability.</p> <p>Benchmarking data will be included in the dashboard where available. Not all performance measures have benchmarking data available, an assessment of available benchmarking data will be undertaken to determine what benchmarking data can be included in the dashboard.</p>	December 2023	Director of Strategy, Planning & Partnerships

Ref	Recommendation	Organisational response Please set out here relevant commentary on the planned actions in response to the recommendations	Completion date Please set out by when the planned actions will be complete	Responsible officer (title)
R7	The Health Board should strengthen the IMTP Progress Report to ensure that it can be used as an effective tool for monitoring progress against the delivery of its strategic objectives. By including up to date data, and clear narrative on the impact of past and ongoing improvement actions. <b>(High Priority)</b>	<p>As part of the IMTP progress report specific attention has been given to the improvement actions to address underperformance including assurance mechanisms. This can be seen in the Quarter 2 report and will continue to be strengthened in future reports. Where available the data for the current quarter is presented and dates provided for data availability.</p> <p>It remains important for the Health Board to maintain a mix of definitive progress measures and measures of longer-term population outcome. For population outcome measures the Health Board may not be the sole influencing factor and measurement may be reported over a long-term timescale, however as a population health organisation it is important the Board is sighted on these measures.</p>	December 2023	Director of Strategy, Planning & Partnerships





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