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Interim Audit Letter 2009-10 (Hywel Dda NHS Trust and Carmarthenshire, Pembrokeshire and Ceredigion Local Health Boards)

**Hywel Dda Local Health Board**

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## Summary

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

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

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6. The audit fees charged for the work in this period were as set out in the agreed audit strategies for each predecessor body.
  7. There are more details on the specific aspects of my audit in the separate reports I have issued to the demised NHS organisations and the new Health Board. Auditors discussed and agreed these reports with officers and presented them to the relevant Audit Committee. The reports I have issued are shown in Appendix 3.
  8. The predecessor bodies' resources were, in all material respects, properly used and accounted for in the six-month period to 30 September 2009. However, the Health Board faces a difficult financial position and there is scope to improve the arrangements for budgetary control, fixed assets and continuing health care:
    - each predecessor body's six-month accounts for the period ended 30 September 2009 were properly prepared and materially accurate although we drew attention to the uncertainties surrounding the costs of continuing health care;
    - the predecessor bodies' combined out-turn position and the financial position in 2009-10 indicate that the new Health Board faces significant financial pressures in 2010-11 and beyond; and
    - the predecessor bodies' significant financial systems were generally fit for purpose for the closing period of accounts although arrangements for budgetary control, fixed assets and continuing health care need to be improved.
  9. Our performance work has identified that the predecessor bodies worked together to successfully establish the new Health Board but did not have all of the necessary corporate arrangements to support effective use of resources. The Health Board now needs to drive strategic direction and change through effective governance and performance management arrangements:
    - There were some weaknesses in the predecessor bodies' arrangements to help them achieve economy, efficiency and effectiveness in their use of resources.
    - The health community worked together to successfully establish the new Health Board. The Health Board now needs to drive strategic direction and change through effective governance and performance management arrangements.
  10. We have seen that the Health Board has made good progress in a number of areas since 1 October 2009. There are some difficult challenges ahead but the Health Board has started to build firm foundations to address them.

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11. The Chief Executive and the Director of Finance have agreed this Letter, which has been presented to the Audit Committee in May 2010. It will be presented to a subsequent Board meeting and a copy provided to every member of the Board. I aim to deliver a high standard of audit, which makes a positive and practical contribution and supports the Board's own agenda. I am grateful to your predecessors and their staff for their assistance during the audit.

Ceri Stradling  
Engagement Partner  
For and on behalf of the Auditor General

Date:

**The predecessor bodies' resources were, in all material respects, properly used and accounted for in the six-month period to 30 September 2009. However, the Health Board faces a difficult financial position and there is scope to improve the arrangements for budgetary control, fixed assets and continuing health care**

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

**Each predecessor body's six-month accounts for the period ended 30 September 2009 were properly prepared and materially accurate although we drew attention to the uncertainties surrounding the costs of continuing health care**

15. This year, the predecessor bodies were required to submit their six-month unaudited accounts to us by 30 November 2009. The bodies achieved this deadline and the accounts were generally supported by good-quality working papers and schedules which allowed the audited accounts to be submitted to the Assembly Government by 1 March 2010. This was a particular achievement given the additional work required to implement the IFRSs and prepare for NHS reorganisation. Some recommendations have been made to further improve the accounts preparation process.



16. I am required by International Standard on Auditing (ISA) 260 to report issues arising from my work to 'those charged with governance' (the Audit Committee) before I issue my audit opinion on the accounts. My Engagement Partner reported these issues to the Audit Committee before each set of the closing accounts was approved by the Board and signed by the Accountable Officer. The key issues are set out in Exhibit 1.

#### Exhibit 1: ISA 260 reporting requirements

Reporting requirement	Auditor's response
Expected modifications to the auditor's report	For the three LHBs, I modified my report to include an emphasis of matter note drawing attention to the uncertainties surrounding the costs of continuing health care in the light of claims received for reimbursement that have not yet been assessed.
Unadjusted misstatements	<p>The following more significant amendments were made to the draft accounts:</p> <ul style="list-style-type: none"> <li>• amendments to continuing health care expenditure resulted in a £108,000 decrease in net operating costs at Ceredigion LHB and £80,000 at Pembrokeshire LHB;</li> <li>• for Hywel Dda NHS Trust, impairment costs and debtors were understated by £7.6 million with the revaluation reserve and income being understated by the same amount; and</li> <li>• for Hywel Dda NHS Trust, the £1.1 million period-end holiday pay accrual was overstated by some £622,000 with expenditure being overstated by the same amount.</li> </ul> <p>There were no unadjusted misstatements.</p>
Material weaknesses in the accounting and internal control systems identified during the audit	No matters arose
Views about the qualitative aspects of the entity's accounting practices and financial reporting	No matters arose
Matters specifically required by other auditing standards to be communicated to those charged with governance	No matters arose
Any other relevant matters relating to the audit	No matters arose

17. For Ceredigion LHB, we reported last year on an ongoing issue in respect of a contractor's apparent underperformance against the dental contract. Contained within Ceredigion LHB's accounts is an amount that is in dispute with a dental practitioner in respect of this issue. We have been kept informed of progress with this matter throughout the year and we are satisfied that it has been correctly reflected within the accounts. This issue is currently being dealt with via a legal process. We will continue to monitor progress and once this process is concluded we will review the outcome with officers to ensure that necessary actions are taken, and, if necessary reflected in the Health Board's accounts.
18. I concluded that all the predecessors' accounts gave a true and fair view of the state of their affairs as at 30 September 2009. I was also sufficiently satisfied that expenditure and income had been applied to the purposes intended and that the financial transactions conformed to the authorities that govern them.
19. As set out in Exhibit 1, for each of the LHB closing accounts, I included an emphasis of matter note within my audit report. I issued my opinions on the accounts and laid them before the National Assembly in accordance with the timetables required.

**The predecessor bodies' combined out-turn position and the financial position in 2009-10 indicate that the new Health Board faces significant financial pressures in 2010-11 and beyond**

20. For the demising NHS bodies, although there were no financial targets for the first half of 2009-10, there were a significant number of cost pressures including the underlying pressures brought forward from the legacy trust, continuing health care costs and drug prescribing.
21. At the start of the 2009-10 financial year, the Hywel Dda health community faced a potential deficit position of £26 million from the financial commitments of the predecessor organisations (Hywel Dda NHS Trust £19 million, Carmarthenshire LHB £2 million, Ceredigion LHB £1 million and Pembrokeshire LHB £4 million).
22. The Health Board is legally required to stay within its resource limit. During 2009-10, the Health Board has:
  - identified new cost pressures such as Access waiting time targets totalling some £5 million;
  - received some £22 million of additional funding from the Assembly Government; and
  - identified various 'efficiency saving programmes' totalling some £15 million.
23. At the end of 2009-10, the Health Board reports in its unaudited accounts that it stayed within its agreed resource limit. However, it was unable to deliver some £6 million of the £15 million efficiency savings programme. Given this and further cost pressures had the Assembly Government not provided additional funding, the Health Board would not have met its resource limit.

24. Going forward, the Health Board needs to ensure that efficiency savings programmes are achievable and that performance is monitored so that appropriate action can be taken if targets are not being achieved.
25. Even with a further ambitious efficiency savings programme, the Health Board projects a challenge of between £50 million and £70 million for 2010-11 mainly as a result of the underlying deficits of its predecessor organisations brought forward and unfunded inflationary and other growth cost pressures. This suggests that financial stability will only be possible if more radical measures are taken.
26. We will update this position in our next Annual Letter in the autumn of 2010.

**The predecessor bodies' significant financial systems were generally fit for purpose for the closing period of accounts although arrangements for budgetary control, fixed assets and continuing health care need to be improved**

27. Our review of the bodies' financial systems involved documenting the significant financial systems and, where necessary, testing the operation of internal controls. We have concluded that the significant financial systems in each of the demised bodies could be relied upon to produce materially correct outputs. However, we have identified there is scope to make improvement in some areas as set out below.
28. Budgetary control procedures inherited from the Hywel Dda NHS Trust need to be improved:
  - budget setting needs to be longer-term linked to strategic objectives;
  - the annual budget was approved and uploaded to the financial ledger late. This did not allow for effective and timely budget monitoring for the whole financial year;
  - there was an initial lack of clarity over financial structures and the allocation of roles and accountabilities for budgetary control;
  - controls over virements are weak; and
  - no post-project evaluation of budgetary control arrangements has been undertaken to date.
29. There is also scope for improvement in some areas particularly accounting for fixed assets and procedures for continuing health care cases. Dealing with potential continuing health care claims is not unique to the Hywel Dda community but has a national context. Due to the large volume of claims and the ongoing work required by the Nursing teams to accurately assess them, there is some difficulty currently in establishing the extent of the Health Board's liabilities. A detailed report on our accounts audit has been issued to officers.

30. Finally, we have reviewed the work undertaken by Internal Audit, and Capital and Private Finance Initiative (PFI) Audit for the LHBs and the Trust. We have concluded that the Capital and PFI Audit's arrangements comply with the Internal Audit Standards. Similarly we have concluded that Internal Audit's arrangements comply with the Internal Audit Standards although there is scope for improvement through:
- implementing a formal system for staff performance appraisals and personal development plans with an associated improved training budget;
  - developing guidance for staff regarding the selection of sample sizes;
  - completing audit assignments electronically; and
  - improving performance monitoring of client satisfaction surveys and reporting of performance measures to the Audit Committee.

**The predecessor bodies worked together to successfully establish the new Health Board but did not have all of the necessary corporate arrangements to support effective use of resources. The Health Board now needs to drive strategic direction and change through effective governance and performance management arrangements**

**There were some weaknesses in the predecessor bodies' arrangements to help them achieve economy, efficiency and effectiveness in their use of resources**

31. In examining the predecessor bodies' accounts each period, I am required under Section 61(3) of the 2004 Act to satisfy myself that they have made proper arrangements for securing economy, efficiency and effectiveness in their use of resources. This requirement is also reflected in the Code. My responsibilities and formal conclusion on the bodies' arrangements for the six-month period are set out in Appendix 1.
32. For the purposes of my work, I evaluated each body's systems against a number of questions, which are set out in Appendix 2. For each question, I consider whether there are gaps in the arrangements expected to be in place, and the significance of those gaps.
33. Following my review of the predecessor bodies' arrangements, I concluded that for the demising LHBs there were no significant weaknesses that would require me to provide an adverse opinion. However, there remains scope to improve medium-term financial planning, and to develop and articulate service strategies.

34. For Hywel Dda NHS Trust, as was the case at the end of 2008-09, I have concluded that there were significant weaknesses in some areas requiring me to draw specific attention to them in my certificate. My previous Annual Letter set out my concerns which are summarised below:
- the Trust lacked strategic direction at a corporate and service level;
  - although the Trust had developed risk and performance management arrangements, they were not fully embedded into day-to-day operations;
  - there was no medium-term financial strategy and budgetary control arrangements were not fully effective; and
  - arrangements to manage the Trust's land and buildings were not robust.
35. The Health Board has inherited these arrangements from its predecessor organisations and it recognises that these are important areas and is taking steps to improve weaknesses that currently exist. The integration opportunities afforded by the new organisation will facilitate change in these areas.
36. We will undertake a review of progress as part of our planned Structured Assessment work that will be reported to the Health Board in my next Annual Letter.

**The health community worked together to successfully establish the new Health Board. Now the Health Board needs to drive strategic direction and change through effective governance and performance management arrangements**

37. To support the organisational development of the Health Board, I prepared a legacy report that sets out a summary of the findings and key messages from recent performance audit work undertaken at the demising bodies. Set out below are the key messages from this report.

**Although there have been delays in executive appointments, the reorganisation was relatively well managed with a cohesive community-wide approach**

38. In general, we found that the transition project was characterised by inclusive cohesive arrangements with appropriate frameworks in place. The emphasis was very much on business continuity, to allow time for the appointment of new Executive Directors and Board members and provide those individuals with the opportunity to shape strategic direction and operational structures. Due to factors outside the Board's direct control, the appointments process has taken longer than desired. However, early indications are that the Board has quickly established its ethos and accountability arrangements to start shifting the focus towards service redesign and change.

### **The community has lacked strategic direction**

39. Other than the Annual Operating Framework, there has not been a corporate strategy for the predecessor organisations. The absence of, or weaknesses in strategic plans, have been a recurring theme across a number of our reviews. In the absence of a corporate strategy, any strategies in place were operating in isolation. The creation of the Board presents the first opportunity for the whole community to review all of the strategic and operational aspects of future services.

### **The Board needs to demonstrate sound combined governance arrangements across directorates and in particular, strengthened information governance arrangements**

40. The protection of information assets is a critical element of effective business delivery. The Trust did not have the appropriate governance arrangements in place to deliver and support an effective security management system, and a number of inconsistencies and weaknesses continue to present a risk. However, there are a range of good technical controls in place and elements of good practice in all control areas providing the Health Board with a strong platform from which to improve.
41. A number of our performance reports have identified opportunities to make better use of IT to both inform performance and improve the use of resources.
42. As set out previously, there were significant weaknesses in some of the Trust's arrangements for securing economy, efficiency and effectiveness in their use of resources. Particular areas of concern are aspects of performance and risk management.
43. The Board does not have robust asset management arrangements. This represents a significant risk particularly as the Board has inherited an aging estate requiring significant investment.
44. The Board has inherited an aging estate with a significant maintenance backlog requiring significant capital investment. For land and buildings, the total maintenance backlog at the end of 2008-09 for the three predecessor trusts totalled some £63 million (£55 million in 2007-08). The Board will need to develop a resourced buildings strategy covering both the primary and secondary sectors that delivers essential improvements.
45. Fleet management arrangements were generally sound but more needs to be done to develop a clear fleet management strategy and improve management and procurement.

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**Although some good progress has been made in reducing sickness absence, workforce modernisation needs to be taken forward as part of a strategic workforce plan**

46. There are a number of current and future workforce challenges facing the Board, with much work still required in terms of workforce modernisation. Challenges include difficulties recruiting medical staff to middle grade and doctors in training, and a tension between making financial savings and ensuring safe and effective quality services.
47. Feedback from the National Leadership and Innovation Agency for Healthcare on the Trust's workforce plans raised a number of questions regarding some of the commissioning numbers produced. Revised plans are being resubmitted and further plans are being prepared in readiness for the 2010 workforce plans.
48. The three predecessor trusts had made variable progress towards compliance with the European Worktime Directive target of 48 hours per week or less (as required from 1 August 2009).
49. Good progress had been made on the management and prevention of sickness absence with a strong commitment to workplace health and wellbeing. However, whilst sickness absence levels had fallen overall there was scope for further progress as sickness absence continues to be a problem in some areas.
50. The full potential of staff is not being realised in a number of areas. Opportunities for staff to work differently and make more effective and efficient use of the available resources have been a recurring theme across a number of our reviews.
51. Finally, a number of our reviews noted that staff were under pressure as a result of capacity not being well aligned to workload and demand. This was particularly the case within some A&E departments and for maternity services.

**Whilst some areas have improved, our work has highlighted longstanding areas of underperformance. Challenges remain in terms of improving day surgical rates, admissions management and delayed transfers**

52. Improvements have continued across many services but there remain some longstanding areas of underperformance. A number of our reports identified that performance management arrangements needed to be strengthened, use of resources needs to be maximised, and capacity and demand management needed to be strengthened.
53. Particular challenges remain in terms of improving day surgical rates, admissions management and delayed transfers.

**Although there is a clear commitment to collaborative working and engagement, the extent of collaboration and engagement with partner organisations, staff and citizens varied across and within the community**

54. There is a clear commitment to collaborative working and engagement but some areas have made more progress than others. There is therefore scope for further development.
55. In establishing the Health Board, all parts of the health community worked together positively and constructively. There was a clear commitment to sharing information and resources to approach challenges and opportunities jointly, and engaging both with one another and with other agencies and partners on a whole community basis. The Health Board is maintaining this partnership approach by reflecting it within its organisational design. Given that the proposed structures are innovative, it will be essential that the Board frequently evaluates whether they are bedding in effectively and producing the desired outcomes.



## Appendix 1

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

<b>Accountable Officer's responsibilities</b>	
The Accountable Officer for each NHS body is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in the NHS body's use of resources, and to ensure proper stewardship and governance. The Accountable Officer is also responsible for regularly reviewing the adequacy and effectiveness of these arrangements.	
<b>Auditor's responsibilities</b>	
<p>I have a responsibility under Section 61(3) of the 2004 Act to conclude from my audit of each NHS body's annual accounts and other relevant information whether I am satisfied that it has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. For the purposes of my work in this area, I have assessed 'proper arrangements' as principally comprising an organisation's corporate performance management and financial management arrangements, significant elements of which are defined in Paragraph 48 of the Code.</p> <p>I report if significant matters have come to my attention which prevent me from concluding that an NHS body has made such proper arrangements. In carrying out my work, I have not considered whether the arrangements in place represent all those that could be in place. I am also not required to consider, nor have I considered as part of this aspect of my work, the effectiveness of the arrangements in place at each NHS body in securing value for money during the period under review.</p>	
<b>Conclusion</b>	
<p>The following conclusions have been based on, and limited to, work carried out as part of my audits of the six-month accounts for the period ending 30 September 2009 at each NHS body. I have also based my conclusions on any other information that I have considered to be relevant to my examination, to establish, in all significant respects, what arrangements each NHS body had in place during the period to support the achievement of its responsibility to secure economy, efficiency and effectiveness in its use of resources.</p> <p>Based on the Boards' Statement of Internal Control, and as a result of the work carried out, as described above, as part of my audit of the 2009-10 accounts, and all other information that I have considered to be relevant, I am satisfied overall as to the existence of the arrangements that the Boards had in place during the year to support the achievement of their responsibility for securing economy, efficiency and effectiveness in their use of resources. I have also raised various issues with the Boards, and made recommendations to improve their arrangements. These matters are further discussed and explained in my Annual Audit Letter to the new Health Board. My conclusion covers the following NHS bodies:</p> <ul style="list-style-type: none"> <li>• Carmarthenshire LHB</li> <li>• Pembrokeshire LHB</li> <li>• Ceredigion LHB</li> </ul>	
Gillian Body Auditor General for Wales May 2010	Wales Audit Office 24 Cathedral Road Cardiff CF11 9LJ

## Conclusion on Hywel Dda NHS Trust's arrangements for the six-month period ended 30 September 2009 for securing economy, efficiency and effectiveness in its use of resources

<b>Accountable Officer's responsibilities</b>	
The Accountable Officer for each NHS body is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in the NHS body's use of resources, and to ensure proper stewardship and governance. The Accountable Officer is also responsible for regularly reviewing the adequacy and effectiveness of these arrangements.	
<b>Auditor's responsibilities</b>	
<p>I have a responsibility under Section 61(3) of the 2004 Act to conclude from my audit of each NHS body's annual accounts and other relevant information whether I am satisfied that it has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. For the purposes of my work in this area, I have assessed 'proper arrangements' as principally comprising an organisation's corporate performance management and financial management arrangements, significant elements of which are defined in Paragraph 48 of the Code.</p> <p>I report if significant matters have come to my attention which prevent me from concluding that an NHS body has made such proper arrangements. In carrying out my work, I have not considered whether the arrangements in place represent all those that could be in place. I am also not required to consider, nor have I considered as part of this aspect of my work, the effectiveness of the arrangements in place at each NHS body in securing value for money during the period under review.</p>	
<b>Conclusion</b>	
<p>The following conclusions have been based on, and limited to, work carried out as part of my audits of the six-month accounts for the period ending 30 September 2009 at each NHS body. I have also based my conclusions on any other information that I have considered to be relevant to my examination, to establish, in all significant respects, what arrangements each NHS body had in place during the period to support the achievement of its responsibility to secure economy, efficiency and effectiveness in its use of resources.</p> <p>Based on the Trust's Statement of Internal Control, and as a result of the work carried out, as described above as part of my audit of the 2009-10 accounts, and all other information that I have considered to be relevant, except for the issues I have raised in relation to performance management and risk management I am satisfied overall as to the existence of the arrangements that Hywel Dda NHS Trust had in place during the year to support the achievement of its responsibility for securing economy, efficiency and effectiveness in its use of resources. These matters are further discussed and explained in my Annual Audit Letter to the new Health Board.</p>	
Gillian Body Auditor General for Wales May 2010	Wales Audit Office 24 Cathedral Road Cardiff CF11 9LJ

## Appendix 2

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

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

## Appendix 3

**Key reports issued since September 2009**

<b>Report/NHS body</b>	<b>Date</b>
<b>Audit Strategy</b>	
Hywel Dda NHS Trust	September 2009
Carmarthenshire LHB	September 2009
Pembrokeshire LHB	September 2009
Ceredigion LHB	September 2009
Hywel Dda LHB	December 2009
<b>Review of the Conversion of the 2008-09 Closing Balance Sheet to an IFRS Basis</b>	
Hywel Dda NHS Trust	October 2009
Carmarthenshire LHB	October 2009
Pembrokeshire LHB	October 2009
Ceredigion LHB	October 2009
<b>Financial Accounts Audit and Report to those Charged with Governance</b>	
Hywel Dda NHS Trust	February 2010
Carmarthenshire LHB	February 2010
Pembrokeshire LHB	February 2010
Ceredigion LHB	February 2010
<b>Performance (all Hywel Dda NHS Trust)</b>	
Legacy Report (including NHS reorganisation) (draft)	November 2009
Ward Staffing Review	February 2010
Waiting List Data Accuracy (draft)	March 2010
Information Governance	October 2009
<b>Consolidated Annual Audit Letter</b>	<b>May 2010</b>





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