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SWYDDFA **ARCHWILIO** CYMRU

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Annual Audit Letter 2008/2009

Caerphilly teaching Local Health Board

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Summary

1. This Annual Audit Letter to members of the Caerphilly teaching Local Health Board (the Board) summarises the conclusions from my 2008/2009 audit. The work planned for the year was set out in the agreed Audit Strategy. The Letter reports for Board members the significant issues arising from my audit, together with my comments on other current issues.
2. The Board has faced a year of change and challenges, most notably the need to prepare for the significant programme of reform in NHS Wales which will see local health boards and NHS trusts replaced by unified health boards on 1 October 2009. The Board has contributed to the transition arrangements which have been put in place within Gwent health community and has needed to manage a number of business continuity, financial and human resource risks associated with the reform programme.
3. In addition, the Board has needed to support the arrangements for the earlier closure of accounts and to prepare for the implementation of International Financial Reporting Standards. A period of reorganisation changes the risks facing any organisation and increases the workload of staff. The changes raise the profile for an effective audit and include such risks as:
 - ongoing significant financial pressures, particularly from continuing health care and drug prescribing;
 - staff leaving or transferring to new jobs and roles, with implications for meeting the timetable for statutory returns and the completion of the financial statements;
 - the maintenance of robust internal control procedures to ensure the continuance of the integrity of financial systems;
 - the need for both internal and external audit programmes to correctly reflect these changes; and
 - ensuring that the delivery of services (performance) is not adversely affected.

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4. In recognition of such challenges I adopted a risk-based approach to planning the audit, and my audit work has focused on your significant financial and operational risks that are relevant to my audit responsibilities. The audit work is structured around the key elements of my responsibilities as set out in the Code of Audit and Inspection Practice (the Code)¹.
 5. More detail on the specific aspects of my audit can be found in the separate reports I have issued during the year. These reports are discussed and agreed with officers and presented to the Audit Committee. The reports I have issued are shown in Appendix 3.
 6. From my financial audit work I have concluded that the Board's resources have, in all material respects, been properly used and accounted for in 2008/2009:
 - the Board's accounts for 2008/2009 were properly prepared and materially correct;
 - the Board achieved operational financial balance and therefore met its financial target to remain within its resource limit for 2008/2009;
 - the Board has generally effective financial management arrangements, though there is a continuing need to identify and secure efficiency savings;
 - the Board's significant financial systems are generally fit for purpose but issues have been identified in relation continuing health care arrangements within Gwent; and
 - the Board has generally effective arrangements in place to prepare for the introduction of International Financial Reporting Standards (IFRSs).
 7. My performance work concluded that the Board has appropriate corporate arrangements in place to support effective use of resources:
 - the Board had proper arrangements in 2008/2009 to help it achieve economy, efficiency and effectiveness in its use of resources, however there are a number of areas on which further progress needs to be made;
 - the Board's performance in embedding the health-care standards into its governance arrangements is improving, although there are a number of Annual Operating Framework (AOF) targets which have not been met; and
 - performance audit work indicates that whilst some positive steps have been taken to tackle delayed transfers of care, further work is needed to embed new models of care and to sustain the improvements that have been made.
 8. From 1 October these findings, alongside those from other NHS bodies in the Gwent health community, will need to be considered by the new health board. To assist this progress my staff will be preparing legacy-type documents that draw together the main findings of recent external audit work in each of the demising

¹ A number of references are made within this Letter to guidance and documentation I have issued, including the Code of Audit and Inspection Practice. This was relevant to the whole of the audit year 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.

bodies. My staff will also contribute to work that will aim to produce consolidated messages from all external review work in the health community.

9. This Letter has been agreed with the Chief Executive and the Director of Finance and Commissioning Support and will be presented to the Audit Committee on 21 September 2009 and a copy provided to every member of the Board.
10. 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 you and your staff for your assistance during the audit.

John Herniman
Engagement Partner
For and on behalf of the Auditor General for Wales

Date: 28 August 2009

The Local Health Board's resources were, in all material respects, properly accounted for and it kept within its resource limit for the year by £21,000

11. The financial statements are an essential means by which the Board accounts for its stewardship of the resources at its disposal and its financial performance in the use of those resources.
12. As the Board's external auditor, I am required to audit the financial statements and to issue an auditor's report which includes an opinion on whether the financial statements present a true and fair view. Our financial audit work covers the following key areas:
 - financial statements (or accounts);
 - financial health;
 - financial management; and
 - financial systems.

The Board's accounts for 2008/2009 were properly prepared and materially correct

13. This year the Board was required to submit its unaudited accounts to the Wales Audit Office by the earlier deadline of 6 May 2009. This deadline was achieved and the accounts were supported by good quality working papers and schedules which allowed the audited accounts to be submitted to the Welsh Assembly Government (Assembly Government) by the earlier date of 12 June 2009. This was a particular achievement given the pressures of reorganisation and the additional work required to implement IFRSs.
14. I am required by International Standard on Auditing (ISA) 260 to report issues arising from my work to 'those charged with governance' (the Audit and Risk Management Committee) before I issue my audit opinion on the accounts. My Engagement Partner reported these issues to the Audit and Risk Management Committee on 10 June 2009 prior to the accounts being approved by the Board. 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.	No matters arose which required a modification to my report.
Unadjusted misstatements.	<p>One non-trifling misstatement was identified during the audit as estimated expenditure on the Quality Outcomes Framework was overstated by £122,000. Although drawn to the attention of management, the item was not corrected in the financial statements and we therefore formally requested the correction of the item.</p> <p>However, appropriate representations were received from the Board to justify the reasons for non-adjustment, as outlined in the Letter of Representation.</p> <p>Additionally, a number of omissions and adjustments were identified in the draft accounts submitted for audit. All these items were correctly adjusted in the final financial statements submitted to the Welsh Assembly Government.</p>
Material weaknesses in the accounting and internal control systems identified during the audit.	The audit did not identify any material weaknesses in the Board's accounting and internal control systems.
Views about the qualitative aspects of the entity's accounting practices and financial reporting.	The audit did not identify any concerns about the qualitative aspects of the Board's accounting practices and financial reporting.
Matters specifically required by other auditing standards to be communicated to those charged with governance.	There was one other audit matter of governance interest to report. In December 2008 the Counter Fraud officer became aware that one dentist had allegedly claimed for work not completed. As yet the financial impact, if any, is unknown. It is important that this issue is investigated and the outcome reported promptly.
Any other relevant matters relating to the audit.	I am required to ensure that the financial information disclosed within the annual report is consistent with the audited financial statements. I have now reviewed the Summary Financial Statements contained within the draft Annual Report and I plan to certify these statements once the Annual Report has been approved by the Board.

15. I concluded that the accounts gave a true and fair view of the state of affairs of the Board as at 31 March 2009 and of its net operating costs for the year then ended. I was also sufficiently satisfied that the expenditure and income had been applied to the purposes intended and that the financial transactions conformed to the authorities that govern them.
16. On 19 June 2009 I issued my opinion on the Board's accounts and laid them before the National Assembly for Wales on 22 June 2009.

The Board achieved operational financial balance and therefore met its financial target to remain within its resource limit for 2008/2009

17. During 2008/2009 the Board has continued to face significant financial pressures but has managed its available resources well. As at the end of the third quarter of the financial year, the tLHB was reporting a projected surplus of £2 million, compared to an overall projected deficit within six organisations comprising the Gwent Health Community of £3.7 million.
18. This level of surplus was maintained through to the year-end, although in March 2009 the Gwent Health Community agreed a financial position which gave the six NHS organisations in Gwent a break-even position for 2008/2009. For Caerphilly tLHB this involved providing cash brokerage to Newport LHB of £1.905 million which left a surplus of £21,000.
19. It was also noted that the high cash balances which have been reported in previous years were managed down to a significantly lower balance at year-end. The reconciled balance reported of £80,000 is indicative of substantially improved cash management and furthermore is within the target set by the Welsh Assembly Government.
20. A summary of performance against financial targets is shown in Exhibit 2.

Exhibit 2: Performance against financial targets 2008/2009

Target	Target met	Achieved
Resource limit The Board must contain expenditure within the annual revenue resource limit.	Yes	The Board contained its expenditure within the resource limit making a £21,000 surplus.
Public Sector Payment Policy The Board is required to pay 95 per cent of non-NHS trade creditors within 30 days of receipt of goods or a valid invoice.	Yes	Target was met. 98.8 per cent of non-NHS creditors paid within 30 days.

The Board has generally effective financial management arrangements in place, though there is a continuing need to identify and secure efficiency savings

21. Budgetary control is an important part of the control system, acting as a backstop against material errors remaining undetected. As a result, it is a high level control in terms of our audit risk assessment.
22. We have reviewed the key controls in the system which we consider are necessary to provide assurance that the system is operating effectively and as intended.
23. My assessment of the Board's system shows that appropriate procedures are in place to monitor income and expenditure and that the Board continued to receive regular and accurate financial management information throughout the year. Nevertheless, financial pressures remain acute.

24. For 2009/2010 and in accordance with Assembly guidance, the financial position has been planned and monitored on a collaborative basis by the five local health boards and trust which currently make up the Gwent Health Community area. The Director of Finance and Commissioning Support has reported both the overall financial position for Gwent, together with the position for Caerphilly teaching Local Health Board.
25. The Financial Plan for 2009/2010 indicates the Gwent Health Community has planned a balanced budget, albeit dependent on all bodies contributing and achieving the agreed Sustainability and Improvement Plan. The individual Financial Plans are to be consolidated into an Integrated Financial Plan for the Aneurin Bevan Local Health Board. The position reported to the end of the first quarter indicates a projected balanced financial position at the 31 March 2010, although the Board is currently reporting a deficit of £2.483 million. A range of financial risks are also highlighted which, if realised, could amount to £3.550 million of additional spend to be found within the present resource allocation for 2009/2010.
26. Although a range of initiatives are being implemented to address cost pressures in areas such as prescribing and continuing care, reaching an overall balanced position by the end of the financial year as part of the successor body remains a significant risk.

The Board's significant financial systems are generally fit for purpose but issues have been identified in relation to continuing health care arrangements within Gwent

27. My review of the Board's financial systems has involved documenting the significant financial systems and, where necessary, testing the operation of internal controls.
28. I have concluded that the Board's significant financial systems can be relied upon to produce materially correct outputs but issues have been identified in relation to continuing care arrangements within Gwent.
29. The number of continuing health-care cases continues to grow with expenditure increasing by almost £5 million for the Gwent Health Community in 2008/2009. Given the volume and complexity of continuing health-care cases, the assessment process is managed by Torfaen Local Health Board on a Gwent wide basis. Overall, this has proved successful in increasing the level of expertise and ensuring that cases are correctly assessed and managed. However, in March 2009, Internal Audit issued a report which raised a number of concerns about the completeness of records and the consistency of information between individual case files and the database used to assess the financial assistance provided by each of the local health boards. Further testing was undertaken by Internal Audit and the auditor of Torfaen Local Health Board to ensure these issues had not led to errors in payment which were 'material' to the financial statements. The results of this further work were satisfactory in terms of our audit opinion and an action plan for improvement has been agreed with Torfaen Local Health Board.

The Board has generally effective arrangements in place to prepare for the introduction of International Financial Reporting Standards (IFRSs)

30. The Board undertook work in the year to prepare for the introduction in 2009/2010 of International Financial Reporting Standards. The work comprised the conversion of 2008 opening balance sheet figures and audited 2008/2009 financial statements from a UK GAAP to an IFRS basis.
31. My work confirmed that the Board had appropriate arrangements for the restatement of the balance sheet and that there were no material issues which would give rise to a qualification of the comparative figure in the 2009/2010 IFRS-based accounts.

The Board has appropriate corporate arrangements in place to support effective use of resources and whilst there is evidence of improvement further progress needs to be made in some specific areas

The Board had proper arrangements in 2008/2009 to help it achieve economy, efficiency and effectiveness in its use of resources, however there are a number of areas on which further progress needs to be made

32. In examining the Board's accounts each year, I am required under Section 61(3) of the Public Audit (Wales) Act 2004 to satisfy myself that it has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. This requirement is also reflected in the Code. My responsibilities and formal conclusion on the Board's arrangements for 2008/2009 are set out in Appendix 1.
33. The Accountable Officer is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in the Board's use of resources. For the purposes of my work, I have evaluated the Board's systems against a number of questions. This approach is set out in detail 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.
34. Whilst my review of the Board's arrangements for securing economy, efficiency and effectiveness in its use of resources concluded that there are no significant weaknesses that would require me to provide an adverse opinion, there are some issues that need to be addressed by Aneurin Bevan Local Health Board:
 - the present financial position indicates that the Community is facing an increasingly difficult financial position for 2010; and
 - the agreed Sustainability and Improvement Plan should be revisited to identify if there are further opportunities to realise efficiency savings and ensure identified savings are actually being delivered.

The Board's performance in embedding the healthcare standards into its governance arrangements is improving, although there are a number of Annual Operating Framework (AOF) targets which have not been met

35. The Board was required to carry out a self-assessment of its performance against 32 health-care standards by providing evidence to support the level of maturity applying to each. The standards cover the four domains of patient experience, clinical outcomes, health-care governance and public health.
36. The Board satisfactorily completed this exercise by the required date. Following a re-assessment of four core standards by Internal Audit, the self-assessment was reported in the Statement of Internal Control prepared by the Accountable Officer.
37. This work confirmed that during 2008/09 the maturity of the Board's arrangements had been maintained in relation to corporate governance and learning from incidents. The assessment in relation to safety of patients and clinical governance improved from "developing" to "practising" (exhibit 3).

Exhibit 3: Performance against the core Health-care Standards 2008/2009

Standard	2006/07 validated assessment	2007/08 validated assessment	2008/2009 validated assessment
14 Safety of patients, users, relatives and carers.	Developing	Developing	Practising
16. Learning from incidents.	Developing	Practising	Practising
27. Best practice governance arrangements.	Developing	Practising	Practising
28. Clinical governance.	Developing	Developing	Practising

38. The Board has continued to receive regular reports summarising performance against AOF targets. The position at the end of 2008-2009 was reported to the Board on 10 June 2009. This report showed 38 targets were set by the Welsh Assembly Government, comprising 61 separable measures, there were:
- twenty-six measures where the target was met or exceeded;
 - eighteen measures where the target has not been met; and
 - seventeen areas where data was unavailable as at March 2009 and therefore could not provide accurate comparison to target.
39. The areas where further attention is required to see how performance can be improved include:
- referral to treatment times;
 - waiting time for in-patient or day case treatment;
 - Accident and Emergency waiting times; and
 - childhood vaccinations.

Performance audit work indicates that whilst some positive steps have been taken to tackle delayed transfers of care, further work is needed to embed new models of care and to sustain the improvements that have been made

40. As in previous years, I have undertaken a programme of audit work aimed at improving performance in services. This year the emphasis of this work has been on completing the national review of Adult Mental Health Services and the preparation the Board was making to deal with the impending reorganisation of the NHS in Wales.
41. I also undertook work which followed up our initial review of Delayed Transfers of Care. This work considered the progress being made by health and social care partners in Gwent in developing a more coherent approach to the promotion of independence, and in tackling the symptomatic problem of delayed transfers of care. The work was resourced centrally within the Wales Audit Office and did not therefore form part of the audit strategy for the Board.
42. Exhibit 4 shows work undertaken during the year.

Exhibit 4: Programme of performance work

Study	Audit findings
<p>NHS reorganisation This ongoing project is examining the robustness of the arrangements that are in place to prepare for the creation of the new NHS organisations across Wales.</p>	<p>My work on NHS reorganisation across Gwent is still ongoing and is reviewing the arrangements for managing the transition programme as well as the demising arrangements in individual NHS bodies. Periodic feedback is being provided to the Transition Programme Board as the audit progresses. Substantive feedback will be issued to the programme Board in mid-September.</p>

Study	Audit findings
Delayed Transfers of Care (follow-through work)	<p>My overall conclusion was that the Gwent community has taken some positive steps to tackle the causes of the delayed transfers of care, although the sustainability of the improvements will depend on addressing some immediate and longer term challenges.</p> <p>Since April 2008 the number of delayed transfers of care for Caerphilly patients has fallen considerably and important work has been done to develop a new model of care that includes:</p> <ul style="list-style-type: none"> • the development of a joint hospital discharge team across the LHB, Trust and Council; • a model of care for frail elderly patients which identifies those at risk from delayed discharge and actively manages their treatment and discharge arrangements with input from an intermediate care consultant; and • reorganisation of homecare services to focus more on reablement and promoting independence and less on long-term care. <p>However, key challenges still remain in relation to properly embedding the initiatives outlined above and creating sustainable solutions that help avoid admission and support early discharge.</p> <p>A particular challenge relates to a lack of capacity to care for elderly mental infirm patients in a community setting. EMI nursing home places in Caerphilly are in particularly short supply.</p>
Follow up review of Adult Mental Health services	See below

43. During 2009 I reviewed the arrangements in place to improve adult mental health services in Wales. Some aspects of this large scale study are still in progress and the findings will therefore be reported to the new health board in late 2009. A national summary report will also be produced for publication in 2010.
44. All work in progress will be reported to the Audit Committee of the new health board and the results summarised in the Annual Audit Letter for that body.

Appendix 1

Conclusion on the Caerphilly teaching Local Health Board's arrangements for the year ended 31 March 2009 for securing economy, efficiency and effectiveness in its use of resources

Accountable Officer's responsibilities

The Accountable Officer is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in the Board'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.

Auditor's responsibilities

I have a responsibility under Section 61(3) of the Public Audit (Wales) Act 2004 to conclude from my audit of the Board's annual accounts and other relevant information whether I am satisfied that it has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. For the purposes of my work in this area, I have assessed 'proper arrangements' as principally comprising an organisation's corporate performance management and financial management arrangements, significant elements of which are defined in paragraph 48 of the Code. I report if significant matters have come to my attention which prevent me from concluding that the Board 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 in securing value for money during the year under review.

Conclusion

The following conclusion has been based on, and limited to, work carried out as part of my audit of the 2008/2009 accounts, together with any other information that I have considered to be relevant to my examination, to establish, in all significant respects, what arrangements the Board had in place during the year to support the achievement of its responsibility to secure economy, efficiency and effectiveness in its use of resources.

Based on the Board's Statement of Internal Control, and as a result of the work carried out, as described above, as part of my audit of the 2008/2009 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 Board had in place during the year to support the achievement of its responsibility for securing economy, efficiency and effectiveness in its use of resources. I have also raised various issues with the Board, and made recommendations to improve its arrangements. These matters are further discussed and explained in my Annual Audit Letter to the Board.

Jeremy Colman
Auditor General for Wales
August 2009

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Appendix 2

Criteria for assessing Caerphilly teaching Local Health Board's arrangements during 2008/2009 for securing economy, efficiency and effectiveness in its use of resources

Corporate performance management and financial management arrangements	Questions on arrangements
Establishing objectives, determining policy and making decisions	Has the Board put in place arrangements for setting, reviewing and implementing its strategic and operational objectives?
Meeting needs of users and taxpayers	Has the Board 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?
Compliance with established policies	Has the Board 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?
Managing operational and financial risks	Has the Board put in place arrangements to manage its significant business risks?
Managing financial and other resources	<p>Has the Board put in place arrangements to evaluate and improve the value for money it achieves in its use of resources?</p> <p>Has the Board 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 Board put in place arrangements to ensure that its spending matches its available resources?</p> <p>Has the Board 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 Board put in place arrangements for the management of its asset base?</p>
Monitoring and reviewing performance	<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 Board put in place arrangements to monitor the quality of its published performance information, and to report the results to Board members?</p>
Proper standards of conduct etc	Has the Board put in place arrangements that are designed to promote and ensure probity and propriety in the conduct of its business?

Appendix 3

Reports issued during the 2008/2009 audit

Report	Date
Audit Strategy	January 2009
Report on the conversion to IFRS of 1 April 2008 balance sheet	January 2009
Delayed transfers of care follow-through	May 2009
Financial Accounts Audit and Report to those Charged with Governance	June 2009
Annual Audit Letter	August 2009

Appendix 4


Audit fee

The Audit Strategy for 2008/2009 set out the proposed audit fee of £69,913 (excluding VAT). The table below sets out my latest estimate of the actual fee for 2008/2009, on the basis that some work remains in progress.

Analysis of proposed and actual audit fee 2008/2009

Code area	Planned fee 2008/2009 (£)	Estimated actual fee 2008/2009 (£)
Financial accounts	51,730	51,730
Performance audit including VFM conclusion	18,183	18,183
Total	69,913	69,913

In addition to the fee shown above, the audit work undertaken in respect of the shared services provided to the LHB by the BSC will be recharged to the LHB by the BSC. This amounts to £13,844 (£13,860 in 2007/2008).



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