

Performance Reporting Final Internal Audit Report

August 2024

Cardiff & Vale University Health Board

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Review reference:	CVU 2324-11
Report status:	Final Report
Fieldwork commencement:	08 May 2024
Fieldwork completion:	20 July 2024
Debrief meeting:	23 July 2024
Draft report issued:	6 August 2024
Management response received:	21 August 2024
Final report issued:	21 August 2024
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Audit and Assurance Services conform with all Public Sector Internal Audit Standards as validated through the external quality assessment undertaken by the Chartered Institute of Public Finance & Accountancy in April 2023.

Acknowledgement

NHS Wales Audit and Assurance Services would like to acknowledge the time and co-operation given by management and staff during the course of this review.

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Executive Summary

Purpose

To undertake an assurance review of the operation / effectiveness of the Integrated Performance Report (IPR).

Overview

We have issued reasonable assurance on this area.

The matters requiring management attention include:

- Adequate checks should be undertaken to ensure the accuracy of performance measures within the IPR.
- Update of the IPR guidance document required.
- Need for consistency in the sequence of periodic reporting presented monthly for each performance measure.
- Improve the monitoring of underperforming measures highlighting actions to be undertaken.

Other recommendations / advisory points are within the detail of the report.

Report Opinion



Reasonable

Some matters require management attention in control design or compliance.

Low to moderate impact on residual risk exposure until resolved

Trend



2021/22

Assurance summary¹

Objectives	Assurance
1 Appropriate governance arrangements to ensure effective reporting and oversight of the Health Board's IPR	Substantial
2 Robust systems and processes are in place to capture and validate the data required to produce the IPR	Reasonable
3 Timetable is in place for the compilation of the IPR	Reasonable
4 Arrangements are in place to ensure senior management are held to account for performance. Actions to address highlighted areas of low performance are monitored	Reasonable

¹The objectives and associated assurance ratings are not necessarily given equal weighting when formulating the overall audit opinion.

Key Matters Arising

	Objective	Control Design or Operation	Recommendation Priority
1	IPR data is checked for accuracy	2 Operation	Medium
2	Update of IPR Guidance Document	2 Design	Medium
3	Reporting periods are complied with	3 Operation	Medium
4	Monitoring of underperforming measures	4 Operation	Medium

1. Introduction

- 1.1 The review of Performance Reporting was completed in line with the 2023/24 Internal Audit Plan for Cardiff and Vale University Health Board ('The Health Board').
- 1.2 Effective performance reporting is integral to the Health Board's overall management and assurance arrangements. Performance reporting should focus on continuous improvement and delivering improved outcomes, highlighting when action is required to meet expected outcomes aligned to overall strategy and ministerial priorities.
- 1.3 The Integrated Performance Report¹ (IPR) was reviewed at a Board Development Session held in June 2023 and an updated report was taken to the Board meeting on the 23rd July 2023. The IPR is divided into two sections covering:
 - Ministerial Priorities – This covers six priority areas that the Minister for Health and Social Services has set out to help address immediate pressures. Within these six priority areas there are 16 measures.
 - Health Board's Performance Report – This provides detail of Health Board performance across the quadruple aims.
- 1.4 We undertook a previous review of Performance Reporting (Data Quality) as part of the 2021/22 Internal Audit plan, with a final report issued in June 2022.
- 1.5 The Director of Digital and Health Intelligence is the lead for this review.
- 1.6 The potential risks considered in this review were as follows:
 - Inaccurate and incomplete performance information;
 - Health Board's exposure to reputational damages; and
 - The service does not meet performance measures due to ineffective monitoring and governance arrangements.

2. Detailed Audit Findings

Objective 1: Appropriate governance arrangements are in place to ensure effective reporting and oversight of the Health Board's Integrated Performance Report

- 2.1 The Analytics team are responsible for collating all the data to include within the IPR. This is forwarded to the Corporate Governance Team to be published and disseminated.
- 2.2 The IPR is presented with a cover paper to Board Meetings, Board Development sessions and the Finance and Performance Committee.

¹ cavuhb.nhs.wales/files/board-and-committees/board-2023-24/2023-11-30-public-board-papers-v1-pdf/ pgs 124-159

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- 2.3 The IPR is presented at the Finance and Performance committee (F&PC) and this was evidenced with them receiving it at the meetings in January, February, March and May 2024. The F&PC workplan for 2023/24 highlights the review of the monthly IPR as an item for assurance.
- 2.4 A supporting cover paper is presented alongside the IPR to highlight and explain progress against the Ministerial priorities and the Health Board's performance ambitions/IMTP priorities.
- 2.5 The IPR includes three sections:
- Section 1: Ministerial Priorities: These are based on the priorities that have been set by the Minister for Health and Social Services. It provides an overview of the Health Board's performance against the six Ministerial priority areas.
 - Section 2: This provides detail of the Health Board's performance across the quadruple aims.
 - NHS Wales Performance Framework Measures.
- 2.6 The IPR is presented to the Board as a standing agenda item. The Chair of the F&PC reports to the Board at every meeting, summarising key issues discussed at the Committee. This includes issues highlighted from the financial report for the month, savings tracker for the financial year and the operational performance report.

Conclusion:

- 2.7 The Health Board has oversight of the Integrated Performance Report as evidenced via submission to the Board and F&P Committee meetings. The report is submitted with a cover paper which summarises relevant information within the IPR. We have provided **Substantial Assurance** against this objective.

Objective 2: Robust systems and processes are in place to capture and validate the data required to produce the Integrated Performance Report

- 2.8 The Operations and Information Teams redesigned the IPR for 2023/24 to meet the requirements of the Board, its Committees and improve performance reporting.
- 2.9 The process for the identification of quality indicators is also determined by the Executive leads alongside the Ministerial priorities, Health Board ambitions and IMTP priorities and the NHS Wales Performance Framework Measures.
- 2.10 The Head of Service Planning and Head of Performance sit within the Chief Operating Officer's department and have supported in the designing and implementation of the IPR while taking into consideration the Welsh Government requirements as highlighted in the NHS Wales Performance

Framework 2023-2024. They worked with Data Analysts to ensure the IPR is in line with the national report and have led on the formatting of the IPR.

2.11 The following performance measures were selected for review to validate the data within the IPR presented to the Board in May 2024:

SECTION 1: MINISTERIAL PRIORITIES		REVIEWED PERFORMANCE MEASURE
1	Mental Health and CAMHS	Measure 1: Part 1a (adults)
		Measure 2: Part 1b (adults)
SECTION 2: CARDIFF AND VALE PERFORMANCE REPORT- C&V PRIORITIES AND ANNUAL PLAN COMMITMENTS		
2	Quadruple Aim 2: Urgent and Emergency Care Community and Urgent Primary Care	Community Services- 'Urgent' GP OOH patients requiring a home visit within 2 hours
3	Quadruple Aim 2: Urgent and Emergency Care Priority Services	Fracture Neck of Femur
4	Quadruple Aim 3: People and Culture	Values Based Appraisal
5	Quadruple Aim 4: Quality, Safety and Experience	Patient Feedback – Civica
6	Quadruple Aim 4: NHS Wales Performance Framework Measures	Percentage of health board residents in receipt of secondary mental health services who have a valid care and treatment plan for people aged under 18 years
7	Quadruple Aim 4: NHS Wales Performance Framework Measures	Percentage of ophthalmology R1 appointments attended which were within their clinical target date or within 25% beyond their clinical target date.

2.12 The purpose was to undertake a data quality and accuracy review, of how the figures were derived from relevant systems. It was noted from the review that some figures are obtained from a number of reports. However, one of the performance measures data was not accurately computed and accuracy is not checked by a second reviewer. **(Matter Arising 1 – Medium Priority)**

2.13 An IPR guidance document for the compilation of the IPR is under development but the Information Manager stated that it is still work in progress. **(Matter Arising 2 – Medium Priority)**

2.14 The Information team receives the performance measures from the staff responsible for producing the performance data for the various sections of the IPR. A number of staff are involved in providing these measures. The Information team maintains a mailing list of all key persons responsible for providing the performance measure information for the monthly IPR. This list is updated once they are informed about starters and leavers within the Health Board who are involved in providing information for the IPR.

- 2.15 The Information team is not required to check the accuracy of the information within the report, however, they ensure that formatting is consistent within the report and may ask follow up questions or request additional information when collating and moving information into the report.
- 2.16 The Audit Wales Structured Assessment reported in December 2023, highlighted some recommendations in relation to performance reporting. A briefing paper explaining the resulting changes to the IPR went to the F&PC and the Board in April 2024. It outlined the plans for the IPR to be updated over the coming months.
- 2.17 The structured assessment response paper was also presented at the Audit and Assurance Committee in July 2024. It stated that *'the Corporate Governance Team have undertaken a piece of work to pull out all relevant actions/recommendations from the report and progress the work with support from the relevant teams within the wider Health Board.'* As a result of the structured assessment recommendations, the IPR was presented at the Board's Development session in June 2024 and some changes were made to improve the presentation of the IPR and its supporting cover paper.

Conclusion:

- 2.18 The IPR has undergone a number of changes in terms of the processing, compilation and approval since inception. Whilst acknowledging the need for a guidance document, there is room for improving the IPR as continuous progress is made, and work is undertaken in actioning the structured assessment recommendations. We have provided **Reasonable Assurance** against this objective.

Objective 3: An appropriate timetable is in place for the compilation of the Integrated Performance Report to allow for timely reporting to the relevant governance forums

- 2.19 There is a timetable in place for production of the IPR which is in line with the dates of the Board and the F&PC meetings.
- 2.20 The IPR is produced and published every month for presentation to the F&PC and bi-monthly Board meetings. On review of the monthly entries for the selected performance measure samples for the published periods of March, April and May 2024, we found some inconsistencies regarding the sequence of monthly reporting. **(Matter Arising 3 – Medium Priority)**
- 2.21 At the end of the month the Information team send out emails to key leads with the date of the IPR for the following month and the deadline to which they have to send the information. This is usually one working day before the submission is due to allow the team time to compile the report.

Conclusion:

2.22 There are arrangements in place to ensure the timely compilation of the Integrated Performance Report for reporting to the relevant governance forum, however, performance measures should be provided for the relevant period. We have provided **Reasonable Assurance** against this objective.

Objective 4: Arrangements are in place to ensure senior management are held to account for performance on a regular basis. Actions to address highlighted areas of low performance are monitored regularly, to ensure effective delivery leading to improved performance

2.23 The Executive lead for the IPR report is the Health Board's Chief Operating Officer. There are also other Executive leads responsible for the following areas:

- Quality & Safety: The Assistant Director of Patient Experience Corporate Nursing and team prepare their section of the report while the Executive Nurse Director undertakes the Executive sign off;
- Finance: The Principal Finance Manager prepares the information in conjunction with the Assistant Head of Finance & Deputy Director of Finance and the Executive Director of Finance signs off;
- Workforce: Head of People Analytics & Head of People Assurance and Experience prepare the report whilst the Deputy Director of People & Culture has the overall sign off; and
- Public Health: Executive Director of Public Health has overall sign off. There is a rota in place within the department so that staff are given the opportunity to assist in the compilation of the information.
- Acute and Patient oriented Performance Measures: The Information Manager and Head of Performance are involved in preparing this section along side a number of staff. The Chief Operating Officer is the executive lead.

2.24 There are a number of arrangements in place to ensure senior management are held to account for performance on a regular basis. There are Executive leads responsible for agreeing and signing off the indicators and designated operational leads responsible for the compilation of performance indicators.

2.25 A number of operational deep dive (scrutiny) reports were undertaken on areas of concern by the F&P Committee, and these were presented to the Board meetings. These include:

- Deep Dive Outpatients – January 2024;
- Deep Dive on Diagnostics – February 2024; and
- Mental Health Deep Dive Update – March 2024.

2.26 A cover paper is published along with the IPR, and this provides a medium through which the key leads provide information relevant to the Board on the

Ministerial and Health Board priorities and the NHS Wales Performance Framework Measures. Where there is evidence of underperformance on the indicators actions to address these are expected to be highlighted within the cover paper. The review of the sampled performance measures indicated this was not undertaken in all cases. **(Matter Arising 4 – Medium Priority)**

Conclusion:

2.27 We note that there are some arrangements in place to ensure senior management are held to account for performance on a regular basis. There is potential to enhance and further strengthen these arrangements once the above highlighted matter has been resolved. Acknowledging that deep dives are undertaken, actions to address highlighted areas of low performance should be monitored as required. We have provided **Reasonable Assurance** against this objective.

Appendix A: Management Action Plan

Matter Arising 1: IPR data is checked for accuracy (Operation)		Impact
<p>The IPR published for May 2024 was used as the basis for selection and review of seven performance measures data. Our findings included:</p> <ul style="list-style-type: none"> 1/6 samples which consists of two performance measures was not accurately computed. This is a measure relating to adults within the Mental Health and CAMHS priorities measure. 18 – 64 year olds data was compiled but did not include data on the older people, those over 65 years old. 1/6 had no quality oversight undertaken to ensure that an actual written care plan had been agreed and communicated to the patient within 10 days. <p>We acknowledge that there are varying methods to determine or arrive at the data reported in the IPR. Some figures are easily accessible from reports exported within a system with no requirement for any form of modification, however, there were some figures that required adjustments such as adding figures from a number of reports and apportioning figures to a total population. Figures which have been compiled using the latter will require a reviewer for accuracy. For instance, the Mental Health part 1a and 1b and the patient feedback- civica have some form of manual computation.</p>		<p>Potential risk of:</p> <ul style="list-style-type: none"> No overview of work done. Inaccurate performance measure data published.
Recommendations		Priority
1.1	Management should ensure that information/data submitted for publishing within the IPR has undergone the relevant checks to confirm that it is accurate prior to submission to the Information team.	Medium
Agreed Management Action		Target Date
1.1a	Agreed. The over 65's data will now be included and the age range renamed to adult mental health (18-65).	Sep-2024
		Responsible Officer
		Information Manager

	The Information team will communicate the requirement for services to carry out relevant checks prior to submission for inclusion with the IPR document.	Sep-2024	Information Manager
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Matter Arising 2: Update of IPR Guidance Document (Design)		Impact	
<p>An IPR guidance document detailing the process for the compilation of the IPR was under development at the time of the 2021/22 IPR audit.</p> <p>The guidance document could be used to detail the processes to follow when producing the IPR and should include (but not be limited to) the following:</p> <ul style="list-style-type: none"> • Roles and responsibilities of staff; • Governance arrangements (including performance review mechanisms within the Health Board); and • Processes for reporting, escalating and monitoring underperformance. <p>At the time of this audit, we were not provided with a copy of the guidance document and were advised by the Information Manager that it is still work in progress.</p>		<p>Potential risk of:</p> <ul style="list-style-type: none"> • Inaccurate and incomplete performance information. • Lack of continuity in a case of staff turnover or unavailability of staff. 	
Recommendations		Priority	
2.1	<p>Management should ensure the guidance document is finalised and brought into use as it would support in mitigating some of the exceptions highlighted within the report and support the production of a robust IPR.</p>	Medium	
Agreed Management Action		Target Date	Responsible Officer
2.1	<p>The IPR has changed significantly since the audit in 2021/22. A revised guidance document will be produced to reflect the staff roles/responsibilities, governance arrangements and associated processes for managing under-performance.</p>	Nov-2024	Information Manager

Matter Arising 3: Reporting periods are complied with (Operation)

Impact

As a result of a number of systems being interrogated to provide the performance measures the data has different reporting times and delays. For this reason, it is not possible to have the position of one fixed month across the range of performance measures.

On review of the monthly entries for the selected performance measures for the published periods of March, April and May 2024, we found some inconsistencies regarding the sequence of monthly reporting for five of the seven performance indicators. In some instances, a month’s data was reported twice (in the current and subsequent month), while others had a month’s data missing with the subsequent one reported, leading to having a two-month interval. The Information Manager stated that this may be as a result of some data not being available because it is not the extracting system’s reporting period yet or as a result of late submission.

The table below details our findings:

Section 2: Cardiff and Vale Performance Report- C&V Priorities and Annual Plan Commitments

	Reviewed Performance Measure	Reported Periods			
		March	April	May	
Quadruple Aim 2: Urgent and Emergency Care Community and Urgent Primary Care	Community Services- 'Urgent' GP OOH patients requiring a home visit within 2 hours	Jan-24	Mar-24	Mar-24	One month's reporting missed and replaced with a month that was reported twice
Quadruple Aim 2: Urgent and Emergency Care Priority Services	Fracture Neck of Femur	Dec-23	Feb-24	Mar-24	One month reporting missed
Quadruple Aim 3: People and Culture	Values Based Appraisal	Jan-23	Mar-24	Apr-24	One month reporting missed
Quadruple Aim 4: NHS Wales Performance Framework Measures	Percentage of health board residents in receipt of secondary mental health services who have a valid care and treatment plan for people aged under 18 years	Dec-23	Feb-24	Mar-24	One month reporting missed

Potential risk of:

- Outdated published IPR information.
- Missing out performance measure data for a period

<p>Quadruple Aim 4: NHS Wales Performance Framework Measures</p>	<p>Percentage of ophthalmology R1 appointments attended which were within their clinical target date or within 25% beyond their clinical target date.</p>	<p>Jul-23</p>	<p>Feb-24</p>	<p>Feb-24</p>	<p>One month reported twice</p>	
<p>Recommendations</p>						<p>Priority</p>
<p>3.1</p>	<p>Management should ensure that staff responsible for collating the information provide it in line with the timetable so that all periods are reported on.</p>					<p>Medium</p>
<p>Agreed Management Action</p>				<p>Target Date</p>	<p>Responsible Officer</p>	
<p>3.1</p>	<p>The IPR is a monthly report and should not be delayed due to services not submitting their data on time. The IPR schedule will be recirculated widely, so that services are clear on the timetable and requirements. Previously the general consensus was that in the event of data being unavailable, the information team used the last set of data submitted.</p> <p>The executive leads will be asked to ensure that the requested data as per the publication schedule is followed and any exceptions managed to ensure timely submission of data, avoiding gaps or reliance on previous data.</p>			<p>Oct-2024</p>	<p>Information Manager</p>	

Matter Arising 4: Monitoring of underperforming of performance measures (Operation)		Impact	
<p>The cover paper is a key document which is presented alongside the IPR on a monthly basis. The key leads are required to input information which they wish to bring to the Board’s attention on the Ministerial and Health Board priorities and the NHS Wales Performance Framework Measures. This document highlights areas of improvement and areas of underperformance.</p> <p>A review was undertaken to confirm if reasons were provided for any underperformance and possible actions were stated to be undertaken to resolve such underperformance, we noted the following:</p> <ul style="list-style-type: none"> • 1/7 sample had no set target; and • 5/6 samples provided no explanation for under performance or possible actions within the cover paper. There has been no tolerance/ acceptance level taken into consideration for these. 		<p>Potential risk of:</p> <ul style="list-style-type: none"> • Curtailed utilisation of the IPR. • Limited benefits and improvement of the services provided to patients. 	
Recommendations		Priority	
4.1	<p>In accordance with the Audit Wales Structured Assessment recommendation, Management should agree on a consistent approach to address (agreeing on tolerance level) and monitor the underperformance of relevant performance measures. This can be further strengthened with the inclusion of the agreed approach within relevant sections of the guidance document</p>	<p>Medium</p>	
Agreed Management Action		Target Date	Responsible Officer
4.1	<p>Where there are no targets set (usually indicated by TBC), the information team will go back to the KPI owner and ask for an update to set these targets.</p> <p>Where there has been "no explanation for under performance or possible actions within the cover paper", guidance will be issued to clarify that it is the responsibility of the information provider to offer these explanations.</p>	Oct-2024	Information Manager

Appendix B: Assurance opinion and action plan risk rating

Audit Assurance Ratings

We define the following levels of assurance that governance, risk management and internal control within the area under review are suitable designed and applied effectively:

	Substantial assurance	Few matters require attention and are compliance or advisory in nature. Low impact on residual risk exposure.
	Reasonable assurance	Some matters require management attention in control design or compliance. Low to moderate impact on residual risk exposure until resolved.
	Limited assurance	More significant matters require management attention. Moderate impact on residual risk exposure until resolved.
	Unsatisfactory assurance	Action is required to address the whole control framework in this area. High impact on residual risk exposure until resolved.
	Assurance not applicable	Given to reviews and support provided to management which form part of the internal audit plan, to which the assurance definitions are not appropriate. These reviews are still relevant to the evidence base upon which the overall opinion is formed.

Prioritisation of Recommendations

We categorise our recommendations according to their level of priority as follows:

Priority level	Explanation	Management action
High	Poor system design OR widespread non-compliance. Significant risk to achievement of a system objective OR evidence present of material loss, error or misstatement.	Immediate*
Medium	Minor weakness in system design OR limited non-compliance. Some risk to achievement of a system objective.	Within one month*
Low	Potential to enhance system design to improve efficiency or effectiveness of controls. Generally issues of good practice for management consideration.	Within three months*

* Unless a more appropriate timescale is identified/agreed at the assignment.



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