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Dyddiad/Date: 13th August 2019

Mrs Andrea Hughes  
HSSDG – Deputy Head of NHS Financial Management  
Welsh Government  
Sam Mynach  
Llandudno Junction  
Conwy, LL31 9RZ

Dear Andrea,

## SWANSEA BAY UNIVERSITY HEALTH BOARD MONITORING RETURNS 31st July 2019

I enclose for your attention the completed proformas in respect of the Health Board's Monitoring Returns to 31st July 2019. This letter provides the supporting commentary to the proformas.

### 1. Actual Year to Date and Forecast Under/Overspend 2019/20 (Tables A & B)

#### (a) **Movement of Opening Financial Plan to forecast outturn (Table A)**

The Health Board developed a balanced financial plan within the Annual Operating Plan.

Costs	£m	Savings/Funding	£m
2018/19 Underlying	23.3	Savings	(21.3)
Carry Forward Deficit		Non-Recurrent Opportunities	(0.7)
		Actions to mitigate Bridgend transfer impact	(7.1)
2019/20 New Costs		Additional Funding	
Service Costs	42.3	WG Allocation Uplifts	(33.2)
		Income Benefits	(0.4)
		WG Additional Funding Support	(10.0)
		Potential Reduction in WG Allocation	7.1
<b>Total</b>	<b>65.6</b>	<b>Total</b>	<b>(65.6)</b>

The Health Board's ambition is to achieve financial balance in 2019/20.

To support this, address the current overspend and to make progress in identifying and delivering further opportunities, where possible, to mitigate and manage the risks, the Health Board has established a dedicated multi-disciplinary Delivery Support Team, which will work alongside the externally commissioned support when this work commences.

The Delivery Support Team has three aspects to its workplan:

- Savings delivery, assurance and support; including review of existing plans, proposed recovery actions and high value opportunities;
- Enhancing Grip through grip and stretch targets;

- Financial and service sustainability; including use of Efficiency Framework to identify opportunities to develop the future pipeline of plans and spread best practice.

However, the Health Board recognises the scale of the challenge to breakeven, given the potential impact of the Bridgend Boundary Change. The scale of the current savings plans sits alongside the associated additional twofold risk:

- i. the clinical and management diseconomies of scale; and
- ii. the transfer to CTMUHB (and the handling of) an assessed share of the former ABMU HB underlying deficit of £30.4m.

The Health Board has adjusted its opening underlying deficit position to recognise that the value of £7.1m deficit transfer to CTMUHB, which is the transfer value that both Health Boards recognise. SBUHB is no longer incurring the costs associated with the Bridgend underlying deficit, nor does it have the opportunity and influence to address that element of the underlying position. However following discussion with NHS FDU and WG colleagues the HB accepts that until the arbitration process is resolved that cost neutrality across the system needs to be maintained and has therefore temporarily recognised the risk of a further loss on income due to the Bridgend transition.

It should be noted that in recognising this potential further loss of income (for purposes of Monitoring Return reporting and to support system balance) that the Health Board is not recommending or agreeing that an allocation transfer of resources for the population of Swansea and Neath Port Talbot, to CTMUHB is an appropriate solution to addressing the financial impact of the deficit transfer.

PWC has been commissioned by WG to undertake due diligence on the Bridgend Financial Impact Assessment, in addition to the WG Arbitration process which is currently in train. We recognise the need for both of these exercises to conclude prior to any final assessment of the impact on the overall Swansea Bay University Health Board Financial Plan. At the point of reporting neither the PWC process nor the arbitration process had concluded and reported to the Health Board.

The Health Board recognises that the breakeven forecast, at this point, carries significant risk.

**(b) Monthly Positions (Table B & B1)**

The Month 4 reported position is an overspend of £4.704m. This overspend reflects the challenges of unprecedented and sustained levels of operational pressure which have resulted in much of the winter surge capacity remaining open and being staffed at premium rate and has also impacted on Health Board income due to lower than planned levels of elective activity being undertaken. It also reflects the challenges of delivering the required level of savings, particularly those required to manage the diseconomies of scale following the Bridgend Boundary Change.

The Health Board has moved to weekly Service Delivery Unit Financial Recovery meetings to increase visibility, accountability and support for savings delivery and cost pressure management. The patterns of weekly meetings includes overall Unit financial performance, line-by-line savings focus, cross system opportunities and impacts, workforce focus and High Value Opportunities deep dives. On a monthly basis these report into the Financial Management Group chaired by the Chief Executive, which was

established to provide a more comprehensive review of the Health Board financial performance, facilitating collective learning and good practice sharing and development clear action plans to support financial delivery.

In response to the challenging start to the financial year, the Executive Team has established a focussed Delivery Support Team to support and drive the 2019/20 financial position and support our plans to achieve sustainability.

## **2. Underlying Position (Table A1)**

The Health Board underlying carry forward position moving into 2019/20 was assessed at £30.4m based on the former ABMU Health Board. The Swansea Bay University Health Board financial impact assessment undertaken as part of the Bridgend Boundary Change has identified £7.1m of this underlying deficit as relating to the Bridgend population and the services they access and therefore transferring CTMUHB. That value is recognised and agreed with CTMUHB. SBUHB is no longer incurring the costs associated with the Bridgend underlying deficit, nor does it have the opportunities and influence to address that underlying position. However following discussion with NHS FDU and WG colleagues the HB accepts that until the arbitration process is resolved that cost neutrality across the system needs to be maintained and has therefore temporarily recognised the risk of loss on income due to the Bridgend transition. It must be noted that the Health Board has no clear plans to manage this £7.1m in the event of the HB being unable to recognise the deficit transfer in its opening position or having an additional Swansea Bay population based income adjustment in favour of CTMUHB.

The full impact of the operational pressures, savings and recovery meetings on the underlying position moving into 2020/21 is being assessed and will be concluded once the outcome of the arbitration process is known. This will inform the next IMTP planning process.

## **3. Ring Fenced Allocations (Tables N & O)**

Tables N and O are not required to be completed in month 4. A balanced position is currently anticipated on all ring-fenced allocations with the exception of GMS which has an anticipated surplus of £854k.

## **4. Net Expenditure Profile Analysis (Table B & B1)**

**Resource Limit** – at the end of month 4 the Revenue Resource Limit is over-phased by £2.7m.

Reserves are not profiled in a straight line across all categories within Table B, the elements of the difference relate to the following:

Primary Care Contractor	GP enhanced services £0.1m
Provided Services - Pay	Non-consolidated lump sum (£1.4m), Winter Pressures (£1.2m), other pay pressures including agency (£1.3m)
Provided Services – Non Pay	Clinical negligence (£0.3m), other non-pay pressures (£2.0m)

Secondary Care - Drugs	NICE growth (£1.9m)
Healthcare Services Provided by Other NHS Bodies	LTA performance £0.5m
Continuing Care and Funded Nursing Care	CHC pressures (£1.5m)
Other Private & Voluntary Sector	Outsourcing £0.3m
Joint Financing and Other	Local Authority ICF expenditure £2.2m
Miscellaneous Income - Other	LTA performance (£0.9)
Expenditure in excess of run rate	£4.7m (£4.7m against break-even target)

The Net Expenditure Profiles for Swansea Bay are likely to be subject to change as the impacts of the Bridgend Boundary Change on income and expenditure become clearer.

To date the key pressure areas are:

- Pay – due to the increasing use of premium rate agency supporting additional surge capacity.
- Non-Pay – due in the main to unidentified savings requirement.
- Drugs – due to an increase in expenditure on HIV homecare and Hepatitis C drugs.
- ChC – pressure of full year effect of 2018/19 case number growth and continuing growth in case numbers.

## 5. Agency/Locum Expenditure (Table B2)

The Health Board Agency expenditure for Month 4 is £1.852m which is 4.1% of the overall pay expenditure. The agency expenditure the first four months of 2019/20 is £2.3m higher than the same period in 2018/19 (adjusted for Bridgend).

The increase primarily relates to nurse agency costs, which increased during 2018/19 and have remained high during the initial months of 2019/20. This in part reflects the operational pressures being experienced and the additional capacity in place to support the operational pressures.

The key reasons for Agency expenditure in month are:

- Vacancy Cover – 67%
- Temporary Absence Cover – 7%
- Additional Support to delivery and performance – 26%

## 6. Savings Plans (Table C, C1, C2 and C3)

The Health Board financial plan identified a £21.3m savings requirement for 2019/20 to support the delivery of a balanced financial plan. This savings requirement did not include any actions required to mitigate and manage the impact of the Bridgend Boundary Change clinical and corporate management diseconomies of scale.

The Health Board savings plan comprises of three elements; local savings, cost containment and management and High Value Opportunities.

The Health Board plan identified an opening level of savings of £18.151m. This includes £1m Income Generation and £0.3m Accountancy Gains, which do not show on Table C. During Quarter 1 a further £3.234m additional savings, accountancy gains and income generation schemes were identified, which took the level of identified savings to £21.385m.

The Delivery Support Team has critically reviewed the initial plans and has assessed slippage on forecast delivery to be £4.303m. It should be noted that £2.1m of this slippage relates to High Value Opportunities, which whilst making significant progress the savings trajectories were unclear and are at risk of double count with unit-based savings. Further work is underway to try to reduce this slippage.

In response to the deteriorating financial position, the Health Board requested further savings and recovery actions to be developed. To date a further £14m of recovery actions have been identified and have been reviewed by the Delivery Support Team and categorised as:

- Financial Recovery Category A – these are schemes with limited risk and are considered ‘Just Do Its’ (JDIs). A number of the schemes are supported by the High Value Opportunity work particularly the Workforce streams. These have been included in the Savings Tracker.
- Financial Recovery Category B – JDI schemes but requiring a Quality Impact Assessment prior to proceeding. These will be added to the Savings tracker once QIA process complete.
- Financial Recovery Category C – these are schemes with potential broader system impact. These have been aligned to six key themes and the Delivery Support Team is working with units to assess impacts and delivery confidence.

The Health Board has initially assessed the impact of these recovery actions as set out below:

<b>Recovery Actions</b>	<b>Identified Savings £m</b>	<b>Delivery Confidence %</b>	<b>Delivery Confidence £m</b>
FR Cat A	2.489	100	2.489
FR Cat B	1.51	75	1.13
FR Cat C	10.36	25	2.59
<b>Total</b>	<b>14.359</b>		<b>6.209</b>

The Category A schemes are included on Table C3. The Category B and C schemes are not yet included on Table C3, however the current assessed delivery confidence has been included in Table A.

The Delivery Support Team is working on further directed actions and controls as a result of the Health Board enhanced Spending Controls and also increasing the delivery confidence of the Category B and C schemes. It has been anticipated that this will provide a further £3m improvement in the financial forecast and has been included in Table A.

## **7. Income Assumptions 2019/20 (Tables D & E)**

Table D sets out the income and expenditure assumptions with other Health Boards based on current LTA and other income and expenditure assumptions. These are subject to further refinement as the Bridgend impacts become clearer.

Table E provides the allocations anticipated by the Health Board. These include:

- The SBUHB income allocation based on the Welsh Health Circular 2018 050 - 2019-20 Health Board and Public Health Wales NHS Trust Allocations;
- the £10m additional WG non-recurrent funding support which our annual plan written feedback (January 2019) indicated was a reasonable assumption to make; and
- Six month's impact of the Agenda for Change terms and conditions funding.

Transformation Fund allocations received and anticipated are being fully utilised for the purpose they have been awarded.

## **8. Health Care Agreements and Major Contracts**

All LTAs were signed off by the end of May.

## **9. Risk Management (Table F)**

The Health Board has considered the key risks and opportunities and these amended to reflect the forecast position and the elements included in the forecast. The Health Board would wish to highlight the following :

- Non-delivery of savings plans – the slippage on existing savings plans has been included in the forecast position. Given the Delivery Support Team scrutiny it is not anticipated that any further significant slippage will occur. The Recovery Plan Category B and C schemes have also been assessed and whilst some issues may be encountered, given the delivery confidence assessment, this would expect to increase rather than reduce. The non-delivery of savings risk has therefore been removed.
- Nurse Staffing Act – the Health Board has committed significant investment to meet the requirements of the Nurse Staffing Act for Medical and Surgical wards. The continuing rollout of the Nurse Staffing Act to other areas including Mental Health and Paediatrics may increase the requirement for investment, however this would need to be considered against current expenditure levels and also current service provision. This risk has been downgraded to reflect the latest assessment of the position and the time in the financial year.
- WG Additional Funding Support – the Health Board financial plan includes the anticipated allocation of additional WG funding support, as provided non-recurrently in 2018/19. This additional funding was included on the advice of WG colleagues, however the funding has not been formally confirmed.
- Ophthalmology Gold Command – a clinical risk has been identified in Ophthalmology linked to follow up not booked capacity constraints. The Health

Board has established "Gold Command" team to review and assess clinical risk and to prioritise actions to minimise these risks. These actions may require additional financial support. This risk has been downgraded as any impact should be managed within performance plans.

- Performance Sustainability – the Health Board has identified resources to support unscheduled care, RTT and Cancer performance within its financial plan. The current operational pressures and emerging clinical pressures are putting at risk the ability to sustain performance levels within the earmarked funding available.
- Diseconomies of Scale – the current forecast assumes the diseconomies of scale of £5.4m are able to be mitigated by SBUHB, where possible working with Cwm Taf Morgannwg and WG. The Health Board is committed to managing these diseconomies, however given the scale of the diseconomies, it will be extremely challenging to mitigate fully in 2019/20.
- Bridgend Deficit Impact – the Health Board plan assumes that £7.1m of the underlying deficit will transfer to Cwm Taf Morgannwg. However if the HB is unable to recognise this transfer following Welsh Government decisions following the PWC due diligence review or if core allocation adjustments are made, then the Health Board would need to identify further actions and savings to deliver a breakeven. At this point there are no plans in place.
- The enhanced control measures and further recovery action delivery is required within the breakeven forecast. There is a risk that these will not be delivered in full and 50% has been identified as a potential risk.
- To deliver the breakeven forecast the Health Board will need to identify at least a further £3m recovery actions and opportunities. This will be extremely challenging and will include the management of new funding and income streams.
- Contract Income – this risk has been removed as it is included in the forecast operational pressures.
- Prescribing – the Health Board has been advised of changes to Cat M, which is maintained throughout the year could increase prescribing costs by around £1m.
- Final Pension Charges – the Health Board is in receipt of a number of Final Pension Charges including one of significant value. Challenges are being lodged with NHS Pensions.

#### **10. Statement of Financial Position (Table G)**

Work has almost been completed on the disaggregation of the closing Statement of Financial Position of the ABMU Health Board, in order to identify the balances as at 1<sup>st</sup> April 2019 to transfer to Cwm Taf Morgannwg University Health Board and those to remain with Swansea Bay University Health Board following the Bridgend boundary change, with just a few minor queries to be resolved. The draft S1 (Fixed Assets) has been completed and the draft S2 (current assets and liabilities) will be completed within the next 2 weeks.

The balances included in Table G at 1<sup>st</sup> April 2019 and 31<sup>st</sup> July 2019 are the balances prior to disaggregation, representing the actual ledger figures at these dates. The forecast closing Statement of Financial Position at 31<sup>st</sup> March 2020 reflects the current best estimate of the closing Statement of Financial Position for the Swansea Bay University Health Board based on the disaggregation work completed to date.

The key issues in respect of the statement of financial position movements are as follows:

- The inventory value increased from £10.495m at the end of June to £10.546m at the end of July, an increase of £0.051m. The increase related to increased drug stocks.
- There was a reduction of £4.542m in trade receivables from £178.473m at the end of June to £173.931m at the end of July. The reduction was mainly in the Welsh Risk Pool debtor following reimbursements agreed and paid at the July WRP Advisory Board.
- As the Swansea Bay Health Board has during the first quarter, paid invoices for goods and services received prior to March 2019 for services which transferred under the Bridgend boundary change as well as paying overtime and enhancements earned prior to March for staff who transferred under the Bridgend boundary change, forecasting the cash requirements on a monthly basis has been challenging. The closing July cash balance of £0.841m was in line with the month end cash target set by the health board of between £1m and £2m.
- The trade and other payables figure saw a significant reduction from £194.604m at the end of June to £186.661m at the end of July, a reduction of £7.943m. This is the area of the Statement of Financial Position which has been most affected by the Bridgend boundary change, with the reduction in creditors during July reflecting the impact of clearing the payables balances at year end relating to services which transferred to Cwm Taf Morgannwg Health Board on 1<sup>st</sup> April 2019.
- Provisions reduced from £145.698m at the end of June to £144.414m at the end of July, a reduction of £1.284m. This reduction is mainly in respect of payments made against the existing clinical negligence and personal injury cases as well as ongoing payments against the retrospective CHC provision, with the provisions for claims prior to 31<sup>st</sup> March 2019 relating to Bridgend services being retained by Swansea Bay Health Board as confirmed in the Welsh Government boundary change order. The July provisions figure also includes the impact of the first quarter quantum reports from NWSSP Legal & Risk services.

#### **11. Cash Flow Forecast (Table H)**

As reported above, at the end of July, the health board had a cash balance of £0.841m, which is in line with the health board target of holding between £1m and £2m of cash at month end.

Forecasting the cash position for 2019/20 continues to be particularly challenging given the Bridgend Boundary Change. The health board has virtually completed the



disaggregation of the 2018/19 year-end balance sheet which has identified the assets and liabilities to transfer to Cwm Taf Morgannwg Health Board as at 1<sup>st</sup> April 2019. At the point that the balances to transfer are signed off by Wales Audit Office and the two health boards, there will be a cash transfer between Swansea Bay University Health Board and CTMUHB for the remaining uncleared assets/liabilities.

During the first four months of 2019/20, Swansea Bay Health Board has continued to pay invoices relating to the period prior to 31<sup>st</sup> March 2019 for those services that have transferred so as to minimise disruption to suppliers and to the transferring services. This has resulted in little reduction in the monthly cash payments to suppliers, and therefore has meant that the health board has drawn down more than 4/12 of its cash allocation to discharge payment of these invoices. The current best estimate of the in-year cash impact of the Bridgend boundary change is reflected in the forecast cash deficit, this being reflected in the reduction in working balances as there will be no balances relating to the services which have transferred in the closing balance sheet, whereas in previous years there will have been creditor and debtor balances relating to these services.

Based on the best estimate of the impact of the transfer and the current financial position of the health board, a forecast cash deficit of £26.629m is predicted. This cash forecast assumes that the £10m Welsh Government support provided in 2018/19 is made recurring (this is included in anticipated allocations in table E) that there is a potential further £7.1m reduction in the health board's allocation in respect of the share of the financial deficit transferring to Cwm Taf Morgannwg Health Board (again included in anticipated allocations in table E) and that the health board is able to achieve a financial breakeven position in 2019/20. The table below shows the analysis of this forecast cash deficit

<b>Analysis of Cash Position</b>	<b>£000</b>
<b>Current Forecast I&amp;E Deficit</b>	<b>26,629</b>
<b>Capital Cash Shortfall</b>	
Cash required for working balances movements – Capital	8,271
Cash Required to Reimburse Revenue Cash for 2018/19 year end payments	3,593
<b>Capital Cash Shortfall</b>	<b>11,864</b>
<b>Revenue Cash Shortfall</b>	
Anticipated Cash Reduction Re allocation transfer to Cwm Taf (share of deficit)	7,100
Cash required for working balances movements - Revenue	12,088
Cash due from capital for reimbursement of 2017/18 year end payments	(3,593)
<b>Revenue Cash Shortfall</b>	<b>15,595</b>
<b>Total Cash Required</b>	<b>27,459</b>
<b>Less Opening Cash Balance</b>	<b>830</b>
<b>Forecast Cash Deficit</b>	<b>26,629</b>

This cash forecast is reviewed daily taking into account the latest receipts and payments.

**12. Public Sector Payment Compliance (Table I)**

There is no requirement to submit Table I in Month 4.

**13. Capital Schemes and Other Developments (Tables J, K & L)**

**A. Table J - 2019/20 Capital Resource Limit Management**

Table J reflects the CRL of £24.604m issued on 24<sup>th</sup> May 2019.

A number of schemes are showing a variance compared to the allocation, unless identified in the below risk assessment this is a planned variance to reflect the recovery of fees spent in prior years. In the case of National Clinical Systems and EDCIMS the Health Board are making an agreed contribution to the scheme from discretionary capital.

**Performance to Date**

The reported financial performance at Month 4 is a £0.925m under spend to plan. See details below

<b>Scheme</b>	<b>Underspend to M4 £'000</b>	<b>Comments</b>
Neonatal and Post-Natal Capacity at Singleton Hospital	319	Underspend relates to previous delays in asbestos removal. Not anticipated to impact on year end position and contractor plans to recover the delay however scheme will be closely monitored.
Linac B	239	Scheme is substantially complete, see risk assessment below. Underspend to date relates to remaining contingency
Discretionary - Estates -	293	Minor delays across a number of discretionary schemes, adjustments to budgets made where required to not impact year end forecast position
<b>Total</b>	<b>851</b>	

**Forecast Outturn**

The forecast outturn against the current CRL shows a breakeven position. This position assumes additional funding of £1.224m is received as detailed in section B on the Table K Profiles.

## B. Table K - In Year Capital Scheme Profiles

### Risk Assessment

The risk assessments on schemes which are not considered to be low risk are:

Scheme	Risk Profile	Risk Value £'000	Comments
Discretionary	Medium	1,224	<p>The discretionary plan is forecasting a breakeven position but is dependent on income being received for;</p> <ul style="list-style-type: none"> <li>- Welsh Risk Pool claim for fire on Ward 12, Singleton £510k. Initial claim being submitted to WRP.</li> <li>- WCCIS £479k. Funding requested through the national IT pipeline for development of the deployment order.</li> <li>- Coelbren Health Centre disposal £165k. Awaiting marketing of property.</li> <li>- Removal of cladding at Singleton Hospital £273k. Previous design fees to be funded through next phase 2 as agreed with WG Capital and Estates.</li> <li>- Business Case fees for cases in production £282k</li> <li>- ICF £73k. Funding request submitted to regional board for shortfall on schemes completing in 19/20</li> </ul> <p>Funding forecast above has been offset by an element of discretionary spend not fully committed in order to reduce risk value</p>
Linac B	Medium	200	<p>There is currently a £200k contingency remaining on the scheme which is substantially complete and is in the commissioning phase. This was discussed with WG at the last progress meeting and it was agreed a proposal for reinvestment will be submitted for the September CRM</p>
Environmental Modernisation Phase 2 Morriston	Medium	25	<p>Scheme is currently forecasting a 25k overspend. Costs to be reviewed to assess if any savings can be made and the impact of this. Overspend to be funded from discretionary.</p>
ICF – Tonna and ICF - Refurb for IAS MAPS ND and CAMHS	Medium	73	<p>Schemes have a combined overspend of £73k against the original allocation. This information has been reported to West Glamorgan Regional Partnership to request additional funding.</p>

Cladding Removal Works @ Singleton Hospital	Medium	95	Scheme is forecasting an overspend of £95k against the original allocation, Welsh Government have agreed these costs can be included within the business case for phase 2 of the works.
MRI Scanner at NPT	Medium	1,325	Revised programme recently received which would allow delivery of the MRI in 2019/20. Health Board due to review the programme and confirm
EDCIMS	Medium	270	The programme and hence timing of this spend is not yet confirmed. Current forecast is for spend in the final qtr. of 2019/20 but is subject to agreement of the national programme and so any delay will mean not achieving the full spend in year

### C. Table L - Capital Disposals

It is anticipated that the sale of Coelbren will complete in 2019/20.

#### 14. Aged Welsh NHS Debtors (Table M)

Table M lists all Welsh NHS invoices outstanding for more than 11 weeks as at the end of July. The value of NHS debts outstanding for between 11 and 17 weeks amounted to £0.505m at the end of July (June £3.445m) with the number of invoices in this category reducing from 28 at the end of June to 15 at the end of July. Of the outstanding invoices between 11 and 17 weeks old, none have been paid since the end of July.

There were 11 invoices outstanding for more than 17 weeks at the end of July. Since the end of July 1 of these invoices have been paid and remittance advices have been received for a further 9 confirming payment on 12<sup>th</sup> and 13<sup>th</sup> August. There remains 1 invoice for £36 outstanding with Cwm Taf Morgannwg Health Board which was agreed at year end but for which a payment date has not yet been provided.

The financial information reported in these Monitoring Returns reflects those reported to the Health Board.

These Monitoring Returns incorporate the financials of the following hosted bodies: Delivery Unit and EMRTS.

These Monitoring Returns will be received by the Health Board's Performance and Finance Committee on 20<sup>th</sup> August 2019.

Yours sincerely,



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**LYNNE HAMILTON**  
**DIRECTOR OF FINANCE**

Emma Woollett, Interim Chairman  
NHS Financial Management



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**TRACY MYHILL**  
**CHIEF EXECUTIVE**

Assistant Directors of Finance  
Mr Jason Blewitt, Wales Audit Office