

Meeting Title	Board of Directors		
Date	9 July 2020	Agenda item	Bo.7.20.25

Audit Yorkshire Covid-19 Governance Assurance Checklist

Presented by	Matthew Horner, Director of Finance		
Author	All Executive Directors Director of Governance and Corporate Affairs		
Lead Director	Matthew Horner, Director of Finance		
Purpose of the paper	To note the self-assessment against Audit Yorkshires Governance Checklist		
Key control	Ensure the appropriate governance and control arrangements are in place to manage the COVID pandemic		
Action required	To note		
Previously discussed at/ informed by	Executive Team Meeting (8.6.20) Audit and Assurance Committee held 16 June 2020		
Previously approved at:	Committee/Group	Date	
	Executive Team Meeting	8.6.20	
Analysis			
<p>Audit Yorkshire produced a Covid-19 Governance Assurance Checklist for organisations to undertake a self-assessment. The Executive team and the Director of Governance and Corporate Affairs have completed the self-assessment that covered the following domains:</p> <ol style="list-style-type: none">1. Corporate Governance2. Clinical Governance3. Financial Governance4. HR Governance5. IG Governance <p>The document, attached at Appendix 1, identifies the key lines of enquiry within each domain, together with the current status of assurance, gaps in assurance and the mitigations in place to address the gaps.</p>			
Recommendation			
<p>The Board of Directors is asked to note the self-assessment undertaken by the Trust with regard to the Covid-19 Governance Assurance Checklist established by Audit Yorkshire.</p>			

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Risk assessment						
Strategic Objective	Appetite (G)					
	Avoid	Minimal	Cautious	Open	Seek	Mature
To provide outstanding care for patients			g			
To deliver our financial plan and key performance targets			g			
To be in the top 20% of NHS employers			g			
To be a continually learning organisation				g		
To collaborate effectively with local and regional partners					g	
The level of risk against each objective should be indicated. Where more than one option is available the level of risk of each option against each element should be indicated by numbering each option and showing numbers in the boxes.	Low		Moderate	High	Significant	
	Risk (*)					
Explanation of variance from Board of Directors Agreed General risk appetite (G)						

Risk Implications (see section 5 for details)	Yes	No
Corporate Risk register and/or Board Assurance Framework Amendments	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Quality implications	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Resource implications	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Legal/regulatory implications	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Diversity and Inclusion implications	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Performance implications	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Regulation, Legislation and Compliance relevance	
NHS Improvement: (please tick those that are relevant)	
<input type="checkbox"/> Risk Assessment Framework	<input type="checkbox"/> Quality Governance Framework
<input checked="" type="checkbox"/> Code of Governance	<input checked="" type="checkbox"/> Annual Reporting Manual
Care Quality Commission Domain:	
Care Quality Commission Fundamental Standard:	
NHS Improvement Effective Use of Resources: Finance	
Other (please state):	
Paragraph 24 and 25 of Schedule 7 of the National Health Service Act 2006, NHS Group Accounting Manual ("GAM") and, Finance Reporting Manual ("FReM")	

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Relevance to other Board of Director's Committee:
(please select all that apply)

Workforce	Quality	Finance & Performance	Partnerships	Major Projects	Other (please state)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

APPENDIX 1: COVID 19 – GOVERNANCE CHECKLIST

STRATEGIC GOVERNANCE CHECKLIST

Areas for NHS organisations to consider	Evidence	Gap Analysis	Mitigating Actions
1. Board meetings <ul style="list-style-type: none"> Have agendas been reviewed to ensure meetings are focused and papers streamlined? Are meetings been held virtually where possible? Have arrangements been made to exclude the public from Board meetings? 	<p>A Regulation Committee (comprised of all Executive and Non-Executive Directors) was established to replace the business of all Board Committees and the Board of Directors in May if required (it was temporarily suspended). A decision was made to hold the Board of Directors meeting in May in place of the Regulation Committee due to the sustained but sustainable position the Trust was in in relation to its response to the COVID Pandemic.</p> <p>All meetings have been and will be held virtually</p> <p>A statement has been added to our website in relation to the attendance of the public to Board meetings. Governors will be supported to access the meeting as observers.</p>	<p>Due to the suspension of Board Committees, and the heavy focus of the Board Agenda when it met on the Trust's COVID response it has been necessary to take some items directly to Board, which would have ordinarily had more detailed NED scrutiny.</p> <p>Despite the streamlining of agendas and management of work-plans the work of the Board has still been significant without its Committee infrastructure</p>	<p>Additional Executive and Non-Executive Regulation Committee to be held in June 2020 to ensure Non-Executives are sighted on, in particular key quality governance, prior to Board in July</p> <p>Analysis of forthcoming statutory reporting and governance infrastructure reported to Board</p>

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Areas for NHS organisations to consider	Evidence	Gap Analysis	Mitigating Actions
<ul style="list-style-type: none"> Have quoracy requirements been reviewed? 	There has been no requirement to review quoracy. Our Board Standing Orders allow emergency key decisions to be made out-with any Board meeting. The Standing Orders enable deputies to attend.		
2. Committee meetings (see Board meetings) <ul style="list-style-type: none"> Have committees been reviewed and streamlined or delayed where appropriate? 	A Regulation Committee (comprised of all Executive and Non-Executive Directors) was established to replace the business of all Board Committees and the Board of Directors in May if required (it was temporarily suspended). The Committee is focused on key workplan items of all the Board Committees (as required and agreed by the CEO and Chair) and focuses on Quality, COVID Response, our people, performance and finance.	Key items of quality governance have been deferred, in particular a suite of annual reports, which will be presented to Board later in the year.	This deferment was approved by the relevant lead Executive and the Chair
3. Governors (FTs only) <ul style="list-style-type: none"> Have face to face meetings been stopped and this communicated to governors? 	Face to face meetings have been suspended.		

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<ul style="list-style-type: none"> Are processes in place to include governors in regular communications on the response to COVID-19 and is engagement limited to this? Are governors' elections in process, if so have these been delayed or stopped? Have annual meetings been deferred? 	<p>A closed meeting of the Council of Governors has been held and enabled a detailed update and question and answer debate for the Governors with the CEO.</p> <p>There are no elections in process. The development of the membership plan has been suspended.</p> <p>The annual general meeting has been deferred until the beginning of Quarter 3 2020.</p>		
4. Executive roles and responsibilities <ul style="list-style-type: none"> Does the SoRD need to be updated to reflect any changes to enable delivery of roles? Are there clear arrangements in place to ensure continuity should key staff be absent and have these arrangements been documented and circulated? 	<p>There has been no requirement to update the SoRD.</p> <p>Normal deputising arrangements have been applied and command and control arrangements put in place.</p> <p>A programme of staff redeployment was established with staff unable to undertake</p>		

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Areas for NHS organisations to consider	Evidence	Gap Analysis	Mitigating Actions
	<p>their normal roles receiving training to undertake key roles in the trust. ..\..\..\Trust HQ - COVID19\PMO Folder\6. Workforce & Training Workstream\Workbook\Workforce Training workbook 29.05.2020.xlsx</p> <p>A log was kept of all staff roles requiring redeployed staff.</p> <p>A team of senior nurses managed all nursing allocation on a shift by shift basis to maintain safe staffing levels.</p> <p>Multi-specialty medical rotas were implemented to provide flexibility and safe medical staffing.</p>		
5. Emergency powers and decision making <ul style="list-style-type: none"> Does the SoRD capture any revised decision-making processes including emergency powers? 	<p>Our Board Standing Orders and Scheme of Delegation allow emergency key decisions to be made out-with any Board meeting. The Standing Orders enable deputies to attend.</p>		

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Areas for NHS organisations to consider	Evidence	Gap Analysis	Mitigating Actions
6. Changes to Governance arrangements <ul style="list-style-type: none"> Are arrangements in place to keep revised structures under review as the situation changes? Are any changes fully documented and agreed (by the Board)? Have any changes to Governance arrangements been communicated effectively? Have key controls been identified in the event of reduced staff number? (I.e. segregation of duties). 	<p>The revised governance structures are reviewed regularly, and there is frequent communication with the Chair. The changes have been fully documented, agreed and shared with the Board of Directors.</p> <p>The Corporate Governance team has a Business Continuity plan supporting the governance infrastructure, the Executives all have deputies to support their decision making and attendance at any Board or Board Committee</p>	<p>The Audit and Assurance Committee have not reviewed or provided an opinion on the revised Governance arrangements</p>	<p>The Audit and Assurance Committee will receive a paper describing the Governance at their virtual meeting on the 10th June</p>
7. Risk management <ul style="list-style-type: none"> Is management of risk appropriately factored into to revised arrangements? 	<p>The Trust revised its Risk Management strategy in light of its response to the COVID19 pandemic. The risk escalation infrastructure remains, with changed governance associated with the management of strategic</p>		

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Areas for NHS organisations to consider	Evidence	Gap Analysis	Mitigating Actions
	<p>risk agreed by the Chief Executive through the Executive team meeting</p> <p>A separate Covid-19 risk register has been created. Following risk assessment an overarching risk has also been added to the strategic risk register: Risk ID 3538 Operational Impact of Covid 19. Added 6/3/20.</p> <p>All risk assessment related to COvi-19 are recorded in the central Covid-19 repository.</p> <p>..\..\Trust HQ - COVID19\PMO Folder\10. Risk Assessments</p>		
<p>8. Business Continuity</p> <ul style="list-style-type: none"> Have Business Continuity plans been shared with all staff members? 	<p>The Trust has an operational plan which describes the business impact analysis, business continuity plans and plans for sustaining and transforming services. This process has been clinically led through the command and control</p>	<p>There are a number of outstanding Business Cases relating to sustaining the COVID-19 response, this is a documenting delay rather than an action delay</p>	<p>All business continuity actions are overseen and assured within the command and control infrastructure, with a rapidly evolving situation, there is always a delay in formal standardised documentation. This is currently being addressed.</p>

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Areas for NHS organisations to consider	Evidence	Gap Analysis	Mitigating Actions
<ul style="list-style-type: none"> Are arrangements in place to share any revisions to the Business Continuity arrangements as soon as possible? 	<p>infrastructure</p> <p>A central Covi-19 PMO electronic document management system has been set up with a document management system. Business continuity plans have been developed by all functions and areas and have been shared within departments. The full operational plan including all business continuity plans is stored in the central Covid-19 file: ..\..\..\Trust HQ - COVID19\Operational Plan\1. Operational Plan\20200301 Covid 19 Operational Plan 0.1.pptx</p> <p>All business continuity plans are stored in the central covid-19 document management file with version control. In addition any decisions affecting business continuity are recorded on the relevant work stream tracker and shared with all relevant people. The link below provides an</p>		

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Areas for NHS organisations to consider	Evidence	Gap Analysis	Mitigating Actions
	example ..\..\..\Trust HQ - COVID19\PMO Folder\9. Silver Command Tactical		
9. Conflicts of Interest (Including Donations, Gifts etc.) <ul style="list-style-type: none"> Have arrangements for obtaining conflict of interest declarations, including nil declarations, been reviewed? Has the importance of declaring conflicts that have arisen as a direct result of COVID-19 been communicated to staff, and in particular, to all decision making staff? Have processes in relation to the recording, receipting and declaring of gifts, donations and hospitality been reviewed and have any changes to the values of such items that are required to be declared been made? Have any changes been 	<p>The Trust had existing arrangements in place in relation to conflict of interest declarations and this was under review during early Q4 2019/20</p> <p>The Trust has a detailed system for the recording of gifts donations and hospitality in relation to COVID19, this is managed through a specific team</p> <p>An extra-ordinary meeting of the Charitables Committee was held to ensure effective governance in</p>	<p>There has not been a communication in relation to the COVID-19 pandemic in relation to decision makers and conflicts of interest</p>	<p>The Trusts existing arrangements were under review during early Q4 2019/20, with a revised policy presented to executives, enhancing awareness.</p> <p>The Trust should directly communicate to all staff with decision making authority to ensure any conflicts of interest relating to the COVID19 pandemic are declared, particularly those involving personal relationships with suppliers etc.</p>

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Areas for NHS organisations to consider	Evidence	Gap Analysis	Mitigating Actions
<p>documented and agreed?</p> <ul style="list-style-type: none"> Have any changes to processes been communicated effectively? 	<p>relation to large donations received</p>		
<p>Have you considered and documented the risks associated with the above considerations?</p>	<p>The risks associated with the above have been considered, and are included within a risk managed on the strategic risk register in relation to the ability of the organisation to maintain organisational performance and operation</p>		

Suggested ways in which Audit Yorkshire can continue to provide support to your organisation during the national emergency:

- Sweeping changes to governance arrangements and structures at pace brings intense levels of risk – and therefore dynamic Internal Audit and Counter Fraud routines can provide live assurance that key business critical risks are being managed effectively in real time.
- Organisations could consider including Internal Audit and Counter Fraud as an integral part of their emergency management processes – utilising the skills of the team as a ‘critical friend’ in terms of ongoing governance around decision making at a pace and risk management in the period of maximum risk.
- Internal Audit can provide live monitoring of key governance and risk management routines dynamically during the phase when the governance arrangements are most stretched with minimal impact on organisations.
- The only change that would be needed is that the circulation of electronic papers etc. for all key committees be extended to Internal Audit Leads as a matter of course. It is likely this could be achieved with little additional work for the organisation.
- Internal Audit review work would be continuous and would only flag any issues that we feel need to be addressed as an emergency – whilst being able to provide ‘one line’ independent assurance that appropriate governance in line with emergency requirements is in place at all times.
- For example Internal Audit dynamic review can consider whether any decision making falls outside of SoRD and flag as appropriate or

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Suggested ways in which Audit Yorkshire can continue to provide support to your organisation during the national emergency:

report as part of 'one line' positive assurance arrangement.

- Internal Audit could also assist with risk assessment of changes as they are made – either from an independent review perspective or by redeploying resource from Internal Audit into the organisation to assist with these considerations.

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CLINICAL GOVERNANCE CHECKLIST

Areas for NHS organisations to consider	Evidence	Gap Analysis	Mitigating Actions
1. CQC regulatory requirements <ul style="list-style-type: none"> Are arrangements being maintained to ensure ongoing regulatory compliance and assurance reporting? E.g. notifications, provision of information, potential for any non-routine inspections. 	<p>2 weekly meetings via telephone with lead CQC inspector.</p> <p>Email contact with CQC and prompt responses to any queries via email.</p> <p>CQC portal accessed to register satellite sites.</p>	<p>Statement of Purpose (SOP) not update since 2013 and no hard or digital copy available. This is required to fully register sites (impact chemotherapy at Yorkshire Clinic (YC)).</p>	<p>Discussion and emails with CQC.</p> <p>Able to continue to use YC.</p> <p>SOP to Board in June.</p>
2. Constitutional Standards and Performance Reporting <ul style="list-style-type: none"> Are arrangements being maintained to continue to monitor and report on the key standards as required by NHSE/I? Have performance reporting arrangements been reviewed to streamline where possible but to fully take account of ongoing NHSI requirements around the key performance standards? 	<p>Arrangements have been maintained to continue to monitor and report on the key standards as required by NHSE/I</p> <p>Performance reporting arrangements been reviewed to streamline where possible but to fully take account of ongoing NHSI requirements around the key performance standards.</p> <p>All routine performance reports have continued to be produced and considered at the appropriate meeting.</p>		

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	<p>Exec team meeting U:\Trust HQ - Executive Team Meetings\5 - May\26 May\E.5(3).20.12 - Performance Report.docx</p> <p>Board of Directors meeting 27/5/20 – performance report U:\Trust HQ - Board of Directors - Open\2020\1 - OPEN BOARD\3 - 27 MAY 2020\WORD\Bo.5.20.36 - Performance Report.docx</p> <p>Performance discussed at Operations senior leadership team meeting and highlight report produced. ..\Operations SLT\00 - Highlight Reports\201200428 Highlight Report to Ops Senior Leadership Team.pptx</p> <p>All mandatory sitrep reports have continued</p>		
<p>3. Clinical Audit (Providers only)</p> <ul style="list-style-type: none"> Have all national clinical audits, confidential enquiries and national joint registry data collection been suspended? Has an assessment been 	<p>All national clinical audits, confidential enquiries and national joint registry data collection been suspended, apart from those required to continue to support contemporaneous learning in relation to the clinical</p>		

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<p>undertaken on current reports at the analysis and preparation stage to confirm whether they will continue or be suspended?</p> <ul style="list-style-type: none"> Are systems in place to continue data collection for the child death database and MBRRACE-UK-perinatal surveillance data? 	<p>care of COVID19 patients</p> <p>All national audits part from those related to covid-19 (e.g ICNARC) were formally assessed to confirm whether they will continue or be suspended. This was approved at the CRG Gold committee.</p> <p>Systems are in place to continue data collection for the child death database and MBRRACE-UK-perinatal surveillance data</p>		
<p>4. Key Non-Covid19 Clinical Risks</p> <ul style="list-style-type: none"> Are arrangements being maintained to ensure ongoing compliance and assurance reporting in areas of non-COVID19 clinical risk? E.g. mortality rates, incidents, responding to National Patient Safety Alerts? 	<p>Arrangements have been maintained to ensure ongoing compliance and assurance reporting in areas of non-COVID19 clinical risk.</p> <p>The Quality of Care panel receives a comprehensive weekly escalation dashboard with key areas for consideration</p>	<p>The Quality of Care Panel is working with Business intelligence on a contemporaneous (weekly) data report in relation to areas of our routine quality performance</p>	<p>The Quality of Care Panel continues to review the monthly Quality dashboard</p>
<p>Have you considered and documented the risks associated with the above</p>	<p>The risks associated with the above have been considered, risks have, where required been</p>		

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considerations? Have you considered how you will manage any risks from the above considerations?	managed within the strategic risk register in relation to the ability of the organisation to maintain quality of care.		
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Suggested ways in which Audit Yorkshire can help your organisation

- During the intense period of pandemic response the organisation needs to balance the need to get things done with the need to maintain the operation of key clinical governance and performance systems.
- This is a difficult balance as attentional will be of course with the operational effort focussed on COVID-19 – however Audit Yorkshire is ready and willing to support NHS organisations in maintaining the key controls within these systems and providing independent insight on the robustness of those controls on an ongoing basis
- For example this could involve embedding (redeploying) Audit Yorkshire staff within key teams in your organisation – such as those involved in the logging and analysis of key performance information – in effect in a dual role - supporting the overall effort in data collation and validation whilst providing an independent view in key areas in real time.

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FINANCIAL GOVERNANCE CHECKLIST

Areas for NHS organisations to consider	Evidence	Gap Analysis	Mitigating Actions
1. Financial Governance Review <ul style="list-style-type: none"> Have you undertaken and documented an urgent review of financial governance? Have you stress tested all key transactional systems in light of the potential impact of the pandemic – including payroll, creditors and reporting systems? 	<ul style="list-style-type: none"> Review of Financial Governance undertaken with revised approvals aligned to Gold/Silver Command. £5k limit set for Silver level work streams. £5k+ escalated to Gold. 3rd party assurances received from SBS regarding service continuity (creditors/reporting) Payroll provided a business continuity plan and detailed critical planning doc in response to COVID19 which provides details of prioritisation of tasks. SBS Publications received regarding business continuity, prioritisation of core services and opportunities to refine processes 		

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2. Annual Accounts and Annual Reports <ul style="list-style-type: none"> • Has the accounts timetable been updated to reflect new deadlines? • Has it been agreed which forum will approve and sign off the accounts? • Given the potential impact of COVID-19 – has the accounts production, review and completion process been fully risk assessed and are appropriate mitigations in place where possible? • At the time of issue guidance is awaited from Government on annual reporting requirements. 	<ul style="list-style-type: none"> • Revised accounts timetable agreed • Board meeting convened to sign off accounts 18 June • COVID 19 impact fully assessed, with revised timetable agreed with External Audit • Accounts production, review and completion process was fully risk assessed and mitigations were put in place. • IFRS 16 Leasing has been deferred to 2020/21 Group Accounts Manual and Financial Reporting Manual now published – BTH plans and requirements appropriately aligned 	<ul style="list-style-type: none"> • N/A 	

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3. Authorised Signatories <ul style="list-style-type: none"> • Are additional authorised signatories required to ensure 'contingency'/ cover arrangements for when staff are absent or operating remotely? • Are electronic signatures (for bank account signatories) held securely and are processes in place to maintain an audit trail of usage? • Have appropriate arrangements been made for the security of cheques (where still used) and cash? • Have appropriate changes been made to systems to minimise social contact (e.g. will cash banking arrangements be changed, remote signatory arrangements, etc.) and if so have the changes been risk assessed? 	<ul style="list-style-type: none"> • Additional signatories established for bank authorisation • Authorised signatories have been updated and amended. • The Trust use NHS Shared Business Services for banking arrangements. • The Trust does not hold any cheques. They are processed by NHS Shared Business Services. • Cashiering offices have temporarily been closed to minimise social contact and cash usage. • Car parking charges for patient and staff have been 		<p>Need to review authorised signatory list on a monthly basis</p>

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<ul style="list-style-type: none"> Where appropriate has the SoRD been updated? 	<p>'paused' so there is no requirement to bank cash.</p> <ul style="list-style-type: none"> £5k at Silver Command level is below current SoRD (Given each Silver lead is an Executive Director) 		
<p>4. Financial Systems and processes</p> <ul style="list-style-type: none"> Are processes in place to document, risk assess and continually monitor the impact of any changes to procedures or system changes/new systems? Have these been subject to appropriate review to ensure public money continues to be managed effectively? Are appropriate arrangements in place to publicise changes to procedures using electronic communication? Have any changes in routine sign off and supervision controls (e.g. reconciliations, journals) been approved? Are there adequate 	<ul style="list-style-type: none"> Finance Silver meetings scheduled (Initially daily until w/c 4.5.20 – then Mon/Wed/Fri w/c 4.5.20). Financial issues & risks discussed and documented via PMO workbook. All significant decisions are recorded in the Gold Command workbook ..\..\Trust HQ - COVID19\PMO Folder\2. Gold Command - Bradford\Work book All changes requiring publication are recorded in the relevant workbook eg, changes to PPE supplies, costs. U:\Trust HQ - 		

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<p>arrangements to ensure proper oversight of all key controls?</p>	<p>COVID19\PMO Folder\5. Procurement & Pharmacy Workstream</p> <ul style="list-style-type: none"> • No changes have been made to month end processes. • Changes to the processing of Pharmacy batches – the Trust has switched to using the ready to pay (electronic) platform. • Transfer of PCN penalty payment collections from the Cashiers office to the Financial Account office. • Although formal Care Group and CBU reviews have been paused Financial Management Teams have maintained the monitoring, reporting and forecasting processes. This has helped ensure that effective communication between finance and operational colleagues has been sustained. The finance reports and forecasts are still being reviewed and 		
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	<p>understood by the Care Group and CBU teams and remedial action taken to mitigate risks.</p> <ul style="list-style-type: none"> • The financial controls such as prior approval for recruitment processes, costings and review of business cases, tracking of covid costs, have been in place. • Regular communication via telecons within senior finance & procurement leadership and within other financial management teams is in place to address priorities and changes in financial regime during Covid-19. • Month end timetable has been revised to address changing financial regime reporting & deadlines <p>There has not been any change to the supervision and sign off of journals posted into the ledger.</p>		
5. COVID-19 Expenditure			

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<ul style="list-style-type: none"> • Has the organisation put in place arrangements to accurately identify and account for additional costs arising as a direct consequence of the pandemic and collect the additional evidence to support this? • Have appropriate arrangements been put in place to review the additional costs? • Have appropriate arrangements been put in place for ensuring accurate and timely claims in respect of these costs? 	<ul style="list-style-type: none"> • Detailed cost tracker established. Purchase orders identified as COVID spend. Reconciliation process with Procurement & Care Group Costs. • Costs under £5K are approved through tactical silver and logged on a financial tracker in the covid-19 PMO file. U:\Trust HQ - COVID19\PMO Folder\12. COVID Cost Request Tracker • Costs over £5k escalated to Gold Command and COO & FD – approval confirmed via email from COO/FD. £5k threshold set to capture capital spend. • Deputy Director of Finance review of costs allocated to COVID at month end close down prior to reporting. • Claims process aligned to NHSI monthly submissions 		
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<p>6. Suppliers and Non-Pay Expenditure</p> <ul style="list-style-type: none"> • Have any changes to the procurement arrangements been fully documented, risk assessed and approved? • Are processes in place to ensure key supplies are procured and maintained in stock at all times? • Have appropriate arrangements been put in place for regular stocktakes of critical inventory items? Are robust record keeping arrangements in place and division of duties (checking) controls in place wherever practical? • Have changes in the supply selection and management procedures been required to ensure key supply lines are maintained? • Have these changes been subject to appropriate review, risk assessment and approval? 	<ul style="list-style-type: none"> • There have been no changes to procurement rules and requirements. Closely monitoring all supplies and stock levels. Monitor and manage all PPE supplies, including daily stock count of ACU stock. Ward stock count are undertaken on Monday and Fridays. • Stock counts are facilitated by finance and procurement team • Issues are highlighted to senior members of the team, as necessary. • Programme of regular stock takes in place. ACU stocks, ins/outs counted on a daily basis. Ward stocks counted Mon & Fri. Count facilitated by procurement and finance teams • Multiple sources of supply have been checked and sourced to maximise supply of key items (particularly 	<ul style="list-style-type: none"> • To expedite requisitions/purchases on a weekend the Trust credit card has been used. To expedite urgent 	<ul style="list-style-type: none"> • To mitigate the risk – where the credit card has been used on a weekend a member of the senior finance team has
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<ul style="list-style-type: none"> • Have appropriate safeguards been put in place for purchasing from new suppliers? • Have any changes to supplier selection routines been agreed and have these been documented and risk assessed? • Has the potential for future legal challenge been considered where changes to supplier selection requirements have been made? Has legal advice been taken? • If quotation/tender arrangements (including single source tenders, quotation rules, use of frameworks, etc.) need to be changed - have appropriate systems been put in place to ensure robust levels of control remain in place? 	<p>PPE)</p> <ul style="list-style-type: none"> • Appropriate review and risk assessment undertaken on product specifications, payment profiles, deliverability (including timescales) • Safeguard checks in place when procured through procurement department There have been no changes to supplier selection processes. • Remain cognisant of the need to comply with Public Contract Regulations. Non Compliance would be escalated and legal advice sought. No legal advice has been required to date. • Current SFIs and SoD apply for single tender waivers. 	<p>purchases the checks & balances regarding safeguards have not been as effective</p>	<p>supported the process</p>
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<ul style="list-style-type: none"> • Do revised processes ensure suppliers are being paid on a timely basis and are appropriate review controls in place to monitor and report on this? • Have processes for the approval of capital expenditure been reviewed – in particular to ensure additional capital expenditure is compliant in terms of the criteria set out for COVID-19 capital expenditure by NHSI/E? • Has the organisation reviewed the NHSCFA's fraud prevention advice on buying goods and services, due diligence, suppliers' code of practice, mandate fraud and credit card fraud and considered the advice as an integral part of any process or control redesign work in these areas? 	<ul style="list-style-type: none"> • Trust is making every effort to ensure suppliers are paid on a timely basis and has expedited payment in line with recent guidelines. All payment runs are now set up as immediate payments to align with recent guidelines (7 day payment terms) • All capital cost requests are subject to review by the COO and FD. Ongoing discussion with NHSI regarding allowable capital spend and submission of national templates to seek reimbursement • Trust wide communications on extra vigilance regarding fraud during pandemic issued via global emails. Existing checks and balances in place with minor changes to design of controls. 		
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7. 2020/21 budget and month end processes <ul style="list-style-type: none"> Is a 2020/21 budget in place to support and act as a benchmark for financial reporting? Are there any proposed changes to month end processes? 	<ul style="list-style-type: none"> The budgets reflect the original financial planning assumptions, with subsequent adjustments to reflect the COVID financial framework for months 1 – 4. Adjustments have been made a cost centre level to bring budgets back in line with NHSE/I baseline expenditure assumptions. Given the block income arrangement the activity and income capture arrangements have been streamlined. The month end process has ceased but the Trust continues to perform the monthly flex/freeze process. This allows for the continued submission of activity data to external stakeholders and provides run rate and monitoring information to the CBUs on activity delivery by point of delivery. The activity 		

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<ul style="list-style-type: none"> • Have cashflow forecasting and reporting processes been reviewed? 	<p>data is supported with the consultation tariff for 20-21 as the final tariff has not yet been released by NHSE/I</p> <ul style="list-style-type: none"> • Internal reporting at Board, Care Group and CBU level have also been streamlined to reflected performance management arrangements. The normal budgetary performance management processes are paused, with more of an overview/oversight arrangement in place. Although formal Care Group and CBU reviews have been paused Financial Management Teams have maintained the monitoring, reporting and forecasting processes. This has helped ensure that effective communication between finance and operational colleagues has been sustained. The finance reports and forecasts are still being reviewed and understood by the Care Group and CBU teams and 		
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	<p>remedial action taken to mitigate risks.</p> <ul style="list-style-type: none"> • The financial controls such as prior approval for recruitment processes, costings and review of business cases, tracking of covid costs, have been in place. • Regular communication via telecons within senior finance & procurement leadership and within other financial management teams is in place to address priorities and changes in financial regime during Covid-19. • Month end timetable has been revised to address changing financial regime reporting & deadlines • The cashflow forecasting arrangements are aligned to the financial regime (18 months cash flow) 		
8. Contractual payments/provider			

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<p>reimbursement</p> <ul style="list-style-type: none"> • Have block contracts been agreed and recorded appropriately? • Have arrangements been put to ensure the calculations to determine the contractual payments have been completed on an accurate basis? • Has this calculation been appropriately documented, reviewed and agreed in each case? 	<ul style="list-style-type: none"> • COVID Financial Framework in place with 'Top Up' arrangements • Top Up arrangement de-risks the accuracy of reconciliations / calculations Checks of commissioner blocks vs M9 AoB completed. Minor discrepancy for Bradford CCGs identified (£0.17m too low per annum). Will be flagged to NHSE in June block review exercise. • N/A 		
<p>9. CIP (Providers only)</p> <ul style="list-style-type: none"> • Are arrangements in place to report the 2019/20 position? • Have 2020/21 CIPs been reviewed to identify any that should continue? 	<ul style="list-style-type: none"> • CIP plans and reporting are paused during COVID pandemic. • Consideration to be given to opportunities identified as part of restart 		

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10. QIPP (CCGs only) <ul style="list-style-type: none"> • Are arrangements in place to report the 2019/20 position? • Have 2020/21 QIPPs been reviewed to identify any that should continue? • Are arrangements in place to ensure appropriate agreement is obtained and documented as appropriate? 	<ul style="list-style-type: none"> • N/A 		
<p>Have you considered and documented the risks associated with the above considerations?</p> <p>Have you considered how you will manage any risks from the above considerations?</p>			

Suggested ways in which Audit Yorkshire can help your organisation

- The maintenance of financial control which protects the public purse is crucial given the pressures on the system and the fact that key systems may be subject to changes at a pace.
- Audit Yorkshire has the skills and experience to provide a very active response > In particular:
 - To review proposed changes to financial systems and controls in real time, providing an expert independent opinion on the safety of changes proposed or recently enacted

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- To provide independent dynamic assurance on the operation of key financial controls, particularly those potentially most exposed to risk, exploitation or failure – again this could be achieved by redeployment of audit staff to support teams with processing duties whilst providing independent insight in real time into the safe operation of key controls.
- To utilise IDEA transactions analysis software to support the testing of key controls where access to data can be arranged/facilitated
- To provide expert Counter Fraud advice on controls over change of bank details and supplier verification and assisting with verifying the legitimacy of these where required (particularly where fraudulent activity is suspected).
- In addition the Counter Fraud team stand ready to assist with any queries concerning suspicious invoices or transactions.

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HUMAN RESOURCES GOVERNANCE CHECKLIST

Areas for NHS organisations to consider	Evidence	Gap Analysis	Mitigating Actions
1. Staff Sickness <ul style="list-style-type: none"> Have appropriate processes been put in place to ensure an accurate picture is maintained of key staff availability/staff sickness at all times? (For both COVID-19 and non COVID-19 related absences) Have appropriate processes been put in place for recording sickness absence costs (including those self-isolating and unable to work)? Have operational staffing requirements been fully determined and are appropriate information flows and review processes in place? 	<p>ESR updated nationally to enable COVID and non-COVID absence to be recorded.</p> <p>Sickness reporting processes revised with regular comms to managers and FAQs developed.</p> <p>Data available through ESR if required</p> <p>Minimum staffing requirements identified at ward/dept level for Covid/Non Covid areas. Plans continue to be reviewed as part of restart/recovery phase</p>		
2. Payments to staff <ul style="list-style-type: none"> Have there been any significant changes to Payroll processes? If so has a risk assessment taken place to determine any increase in risk or weakness in control and have 	<p>No significant changes to processes</p>	<p>Service impact risk due to number of payroll staff working from home</p>	<p>Reviewed working arrangements following discussion with Head of Payroll Services</p>

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Areas for NHS organisations to consider	Evidence	Gap Analysis	Mitigating Actions
<p>mitigations been put in place to ensure probity is maintained?</p> <ul style="list-style-type: none"> Are appropriate controls in place around payments to staff? In particular to ensure payments are made on a timely and complete basis but also to ensure that appropriate controls remain in place? Are appropriate controls in place around starters, leavers and changes? Have any changes to arrangements been appropriate reviewed? Have appropriate arrangements been put in place to ensure additional payments to staff such as expenses operate effectively and safely? 	<p>No change to processes with approval from authorised signatories required</p> <p>No process changes other than in relation to students, temporary staff and retired returners recruited as part of the covid response. All processes in line with national guidance.</p> <p>No change to processes with approval from authorised signatories required. The only change relates to the cessation of Car Parking Charges which was actioned in a timely manner.</p>		
<p>3. Training</p> <ul style="list-style-type: none"> Are appropriate resources and skills in place to support training and retraining – 	<p>Mandatory training put on hold to concentrate effort on key training requirements for new/redeployed</p>	<p>Capacity concerns in some areas i.e fit testing training.</p>	<p>Training provision and uptake kept under review</p> <p>Re-commencement of</p>

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Areas for NHS organisations to consider	Evidence	Gap Analysis	Mitigating Actions
<p>particularly to support those staff that are acquiring new skills?</p> <ul style="list-style-type: none"> Are there sufficient monitoring and review controls in place to ensure training is being delivered in a comprehensive and safe manner? 	<p>staff.</p> <p>Significant training programme developed to support redeployment strategy for staff covering different roles (eg corporate teams trained as Health Care Assistants)</p>		<p>mandatory training to be considered by workforce group</p>
<p>4. Revalidation and appraisals</p> <ul style="list-style-type: none"> Have revalidation processes and appraisals been deferred/suspended? 	<p>Non-medical appraisal reporting suspended. Pay progression suspended.</p> <p>Medical appraisal suspended.</p> <p>All in line with national guidance.</p>		
<p>5. Approval/ Authorisation</p> <ul style="list-style-type: none"> Are appropriate processes in place for the approval and recording of: <ul style="list-style-type: none"> Establishment changes Redeployment 	<p>Yes</p> <p>NHS Employers fast track guidance followed in terms of pre-employment checks</p>		

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Areas for NHS organisations to consider	Evidence	Gap Analysis	Mitigating Actions
<ul style="list-style-type: none"> o Bank and Agency o Overtime o Expenses/Subsistence Allowances o Pre-employment checks? 	<p>Yes (not change to existing processes)</p> <p>Yes (not change to existing processes)</p> <p>Yes (not change to existing processes)</p> <p>In line with national guidance</p>		
<p>6. Policy review and approval</p> <ul style="list-style-type: none"> • Are processes in place for the development and approval of new policies if required? 	<p>Normal processes in place.</p> <p>Development of standard operating procedures where appropriate.</p>		
<p>Have you considered and documented the risks associated with the above considerations?</p> <p>Have you considered how you will manage any risks from the above considerations?</p>	<p>Yes.</p>		

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INFORMATION MANAGEMENT AND GOVERNANCE CHECKLIST

Maintaining robust key IT systems and information flows will be very important in supporting the organisation to meet the challenges of COVID-19. The organisation will need to make changes at pace to ensure key information needs can be met whilst ensuring there is proper protection of all IT and information assets.

Areas for NHS organisations to consider	Evidence	Gap Analysis	Mitigating Actions
1. Incident Management Information <ul style="list-style-type: none"> Have appropriate resources and systems been put in place to ensure Trust Incident Management Team/Primary Care Providers have access to appropriate information flows? Do these arrangements ensure teams are in the best position to cascade guidance and information, (including CAS Alerts) effectively? 	<p>Yes</p> <p>System-wide (Bradford District & Craven) coordination of covid data between information systems to ensure clinical data is shared and data can be mined.</p> <p>Yes</p> <p>Cascading of alerts, e.g., CAS alerts, are already in place through the Governance Team.</p>		
2. Data Security and Protection Toolkit <ul style="list-style-type: none"> If the organisation has been unable to fully complete or meet the standards of the toolkit because of COVID-19 are 	<p>NA</p> <p>The Trust submitted a</p>		

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Areas for NHS organisations to consider	Evidence	Gap Analysis	Mitigating Actions
processes in place to meet the standards during 20/21?	compliant DSPT at the end of March 2020		
3. Cyber risks <ul style="list-style-type: none"> Are operational systems and assurance processes being maintained for the management of cyber risks? Is there a clear requirement for any identified cyber security threats and attacks to be escalated immediately? Has an assessment been made to confirm that business continuity arrangements around cyber security will remain robust despite any additional impact associated with COVID19? 	<p>Yes</p> <p>The operational systems and assurance processes have continued for cyber security, which involved review and processing of all alerts with an independently-chaired weekly review and monthly assurance review.</p> <p>Yes</p> <p>The business continuity plans are inherently robust as they do not rely on any one individual. The cyber team has been working in different locations since covid-19 to minimise exposure and impact within the team.</p>		

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Areas for NHS organisations to consider	Evidence	Gap Analysis	Mitigating Actions
	<p>Yes</p> <p>The Trust's cyber risk was re-reviewed, taking into account intelligence for covid-19 related cyber threats. The risk rating was not changed however additional actions have been taken.</p>		
<p>4. COVID-19 Expenditure (see Financial Governance)</p> <ul style="list-style-type: none"> Are systems and processes in place to capture specific IT expenditure relating to COVID-19? 	<p>Yes</p> <p>Covid-19 specific expenditure is discussed and tracked in the Digital Silver Tracker and shared with Finance.</p>		
<p>Have you considered and documented the risks associated with the above</p>	<p>Yes</p> <p>The Trust has existing</p>		

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Areas for NHS organisations to consider	Evidence	Gap Analysis	Mitigating Actions
<p>considerations?</p>	<p>data sharing agreements for Bradford District & Craven and has complied with the existing agreements and Caldicott Principles. Each new share of data has been reviewed with Information Governance. Cyber risk has been documented. Finance risk is managed through Finance.</p>		
<p>Have you considered how you will manage any risks from the above considerations?</p>	<p>Yes, risk management and governance continues via a monthly review. The Bradford District & Craven Digital Programme discusses information governance of shared data as a standing item at its meetings.</p>		

Suggested ways in which Audit Yorkshire can help your organisation

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- The NHS relies on information systems. Therefore the risks associated with weaknesses in these systems will be amplified during the COVID-19 pandemic.
- Audit Yorkshire will continue to directly support NHS organisations. Our Counter Fraud specialists will continue to work with NHS organisations to ensure that threats arising from crime are identified and tackled.
- The team will act as a conduit to publicise key risks and the actions everyone should take to keep threats at bay.
- Both the Internal Audit and Counter Fraud team will be able to continue to provide advice on the key controls that need to be maintained when considering cyber threats. The risks are greater as information systems develop at pace to meet needs that were perhaps not envisaged when systems were designed. For example the vast extension to virtual working practices.
- The Internal Audit team includes those with skills in identifying such risks and also for working with organisations to understand the potential impact of changes introduced at speed. For example we have a member of staff with specific Data Protection Officer and Information Governance Lead experience should additional support or advice be required.