



# Auditor's Annual Report 2023/24

Norfolk and Norwich University Hospitals NHS Foundation Trust

—

26 June 2024

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This report is addressed to Norfolk and Norwich University Hospitals NHS Foundation Trust (the Trust). We take no responsibility to any member of staff acting in their individual capacities, or to third parties.

External auditors do not act as a substitute for the audited body's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.



# 01 Executive Summary

# Executive Summary

## Purpose of the Auditor’s Annual Report

This Auditor’s Annual Report provides a summary of the findings and key issues arising from our 2023-24 audit of Norfolk and Norwich University Hospitals NHS Foundation Trust (the ‘Trust’). This report has been prepared in line with the requirements set out in the Code of Audit Practice published by the National Audit Office and is required to be published by the Trust alongside the annual report and accounts.

## Our responsibilities

The statutory responsibilities and powers of appointed auditors are set out in the Local Audit and Accountability Act 2014. In line with this we provide conclusions on the following matters:



**Accounts** - We provide an opinion as to whether the accounts give a true and fair view of the financial position of the Trust and of its income and expenditure during the year. We confirm whether the accounts have been prepared in line with the Group Accounting Manual prepared by the Department of Health and Social Care (DHSC).



**Annual report** - We assess whether the annual report is consistent with our knowledge of the Trust. We perform testing of certain figures labelled in the remuneration report.



**Value for money** - We assess the arrangements in place for securing economy, efficiency and effectiveness (value for money) in the Trust’s use of resources and provide a summary of our findings in the commentary in this report. We are required to report if we have identified any significant weaknesses as a result of this work.



**Other reporting** - We may issue other reports where we determine that this is necessary in the public interest under the Local Audit and Accountability Act.



## Findings

We have set out below a summary of the conclusions that we provided in respect of our responsibilities:

<b>Accounts</b>	<p>We issued an unqualified opinion on the Trust’s accounts on 26 June 2024. This means that we believe the accounts give a true and fair view of the financial performance and position of the Trust.</p> <p>We have provided further details of the key risks we identified and our response on page 7.</p>
<b>Annual report</b>	<p>We did not identify any significant inconsistencies between the content of the annual report and our knowledge of the Trust.</p> <p>We confirmed that the Governance Statement had been prepared in line with the Department of Health and Social Care requirements.</p>
<b>Value for money</b>	<p>We are required to report if we identify any matters that indicate the Trust does not have sufficient arrangements to achieve value for money.</p> <p>We have nothing to report in this regard.</p>
<b>Other reporting</b>	<p>We did not consider it necessary to issue any other reports in the public interest.</p>



# 02 Audit of the Financial Statements

# Audit of the financial statements

## **KPMG provides an independent opinion on whether the Trust's financial statements:**

- Give a true and fair view of the state of the Trust's affairs as at 31 March 2024 and of its income and expenditure for the year then ended;
- Have been properly prepared in accordance with the accounting policies directed by NHS England with the consent of the Secretary of State in February 2024 as being relevant to NHS Foundation Trusts and included in the Department of Health and Social Care Group Accounting Manual 2023/24; and
- Have been prepared in accordance with the requirements of the National Health Service Act 2006 (as amended).

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. We have fulfilled our ethical responsibilities under, and are independent of the Trust in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

## **Audit opinion on the financial statements**

We issued an unqualified opinion on the Trust's financial statements on 26 June 2024.

The full opinion is included in the Trust's Annual Report and Accounts for 2023/24 which can be obtained from the Trust's website.

Further information on our audit of the financial statements is set out overleaf.

# Audit of the financial statements

The table below summarises the key risks that we identified to our audit opinion as part of our risk assessment and how we responded to these through our audit.

Risk	Procedures undertaken	Findings
<p><b><i>Fraudulent expenditure recognition</i></b> Auditing standards suggest for public sector entities a rebuttable assumption that there is a risk expenditure is recognised inappropriately. We recognised this risk over non payroll, non depreciation expenditure.</p>	<ul style="list-style-type: none"> <li>• We evaluated the design and implementation of controls for developing manual expenditure accruals at the end of the year to verify that they exist and are valid. We considered the level of estimation uncertainty around accruals balances</li> <li>• We inspected a sample of invoices of expenditure and payments made, in the period before 31 March 2024, to determine whether expenditure has been recognised in the correct accounting period;</li> <li>• We selected a sample of year end accruals and inspected evidence of the actual amount paid after year end and other supporting information in order to assess whether the accrual exists and has been accurately recorded.</li> <li>• We inspected journals posted as part of the year end close procedures that increase the level of expenditure recorded in order to critically assess whether there was an appropriate basis for posting the journal and the value could be agreed to supporting evidence;</li> <li>• We performed a retrospective review of prior year accruals in order to assess the existence and accuracy with which accruals had been recorded at 31 March 2023 and considered the impact on our assessment of the accruals at 31 March 2024.</li> <li>• We performed a year on year comparison of the accruals made in the prior year and current year and challenged management where the movement is not in line with our understanding of the entity.</li> </ul>	<p>We did not identify any material misstatements relating to this risk</p> <p>We raised a recommendation relating to the authorisation and approval of journals including accruals.</p>
<p><b><i>Management override of controls</i></b> We are required by auditing standards to recognise the risk that management may use their authority to override the usual control environment.</p>	<ul style="list-style-type: none"> <li>• Assessed accounting estimates for biases by evaluating whether judgements and decisions in making accounting estimates, even if individually reasonable, indicate a possible bias.</li> <li>• In line with our methodology, evaluated the design and implementation of controls over journal entries and post closing adjustments. Assessed the appropriateness of changes compared to the prior year to the methods and underlying assumptions used to prepare accounting estimates.</li> <li>• Assessed the business rationale and the appropriateness of the accounting for significant transactions that are outside the Trust's normal course of business, or are otherwise unusual.</li> <li>• We have analysed all journals through the year using data and analytics and focused our testing on those with a higher risk, such as journals impacting expenditure recognition posted during the final close down.</li> </ul>	<p>We did not identify any material misstatements relating to this risk</p> <p>We raised a recommendation relating to the authorisation of journals.</p>

# 03 Value for Money

# Value for Money

## Introduction

We are required to consider whether the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources or 'value for money'. We consider whether there are sufficient arrangements in place for the Trust for the following criteria, as defined by the National Audit Office (NAO) in their Code of Audit Practice:



**Financial sustainability:** How the Trust plans and manages its resources to ensure it can continue to deliver its services.



**Governance:** How the Trust ensures that it makes informed decisions and properly manages its risks.



**Improving economy, efficiency and effectiveness:** How the Trust uses information about its costs and performance to improve the way it manages and delivers its services

## Approach

We undertake risk assessment procedures in order to assess whether there are any risks that value for money is not being achieved. This is prepared by considering the findings from other regulators and auditors, records from the organisation and performing procedures to assess the design of key systems at the organisation that give assurance over value for money.

Where a significant risk is identified we perform further procedures in order to consider whether there are significant weaknesses in the processes in place to achieve value for money.

We are required to report a summary of the work undertaken and the conclusions reached against each of the aforementioned reporting criteria in this Auditor's Annual Report. We do this as part of our commentary on VFM arrangements over the following pages.

We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the Trust.

## Summary of findings

	Financial sustainability	Governance	Improving economy, efficiency and effectiveness
Commentary page reference	11 - 14	15 - 16	17 - 19
Identified risks of significant weakness?	Yes	No	Yes
Actual significant weakness identified?	No	No	No
2022-23 Findings	Risk to significant weakness noted but did not materialise into significant weakness	No significant weakness identified	Risk to significant weakness noted but did not materialise into significant weakness
Direction of travel			

# Value for Money

## NATIONAL CONTEXT

### *Financial performance*

The 2023-24 financial year saw a significant increase in the level of financial pressures facing the NHS sector. This followed the end of Covid-19 related financing arrangements. The sector has faced cost pressures from a range of factors, most significantly the impacts of inflation felt during the year and the costs of industrial action.

At the end of January 2024 NHS England forecast that the NHS would record an overspend of £1.1bn against its agreed budgets. This came after additional funding had been made available earlier in the year to support with the costs of industrial action.

### *Operational performance*

In January 2023 the Government announced five pledges for 2023, including reducing NHS waiting lists and the time people wait for procedures. Waiting lists had grown significantly during the Covid-19 pandemic as elective activity was postponed in order to prioritise the treatment of Covid patients and ensure safe working.

According to the Health Foundation the NHS waiting list had grown from 6.2 million patients at the beginning of 2022 to 7.2 million in January 2023. There had also been a significant increase in the number of patients with long waits. At the end of 2023 there remained 355,000 patients that had been waiting over a year for treatment. Income arrangements for the acute sector were revised in year to reimburse providers for elective activity based on the actual number of patients treated.

### *System working*

The Health and Care Act 2022 formally established integrated care systems (ICSs), 42 partnerships within local geographies to promote closer working between the organisations responsible for healthcare delivery. Integrated Care Boards were formed on 1 July 2022, taking over commissioning responsibility from Clinical Commissioning Groups.

In their first full year of operation ICSs have continued to work to develop and embed governance arrangements both within the ICBs themselves and as systems.

## LOCAL CONTEXT

The Norfolk and Norwich University Hospitals NHS Foundation Trust is the largest acute health provider within the Norfolk and Waveney ICS. It operates across a small number of sites, with the main hospital site being a large PFI hospital on the outskirts of Norwich.

During the year the Trust and System were able to achieve their break even obligations. However this was the result of a number of non-recurrent items with the Trust closing the year with an underlying deficit of £49.9m and the system as a whole £228.4m.

The ICS, and the Trust, have been set a clear expectation from NHSE to achieve a compliant breakeven plan for FY24-25. The ICS Executive Group, including Finance Directors reviewed this deficit position in March 24 and prepared revised plans with all organisations improving to at least a 5% efficiency requirement. This change to the plan has resulted in total recurrent savings of £176m across the system. As a result of this change NNUH are now forecasting a breakeven plan, having previously submitted a deficit plan.

When developing the financial plan, the ICS have considered a number of non-financial performance metrics, most significantly the 65+ week waitlists and the bed occupancy percentages. The ICS is required to have a plan to eliminate waits over 65 weeks for elective care by September 2024 at the latest and to achieve 92% bed occupancy rates. As at March 2024, NNUH were off track with the 65 week wait target, it is expected that by September 2024 there will be 1,175 patient breaches by September. The Trust are expected to achieve the 65 week wait requirement by December 2024. Additionally, it is unlikely that bed occupancy will reduce due to pressure on both alternative and non-elective beds.

# Financial Sustainability

## ***How the Trust plans and manages its resources to ensure it can continue to deliver its services.***

We have considered the following in our work:

- How the Trust ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them;
- How the Trust plans to bridge its funding gaps and identifies achievable savings;
- How the Trust plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities;
- How the Trust ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system; and
- How the Trust identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans

## **• *Annual budget setting process for 2023-24***

We have reviewed the Trust's processes around budget setting and monitoring and have found that the control processes in place were able to identify and incorporate sufficient pressures into the financial plan to ensure that it is both realistic and achievable. The initial draft budgets were constructed based on appropriate local and national planning assumptions and we saw evidence of appropriate review and sign off by the relevant budget holders and Board on 5 May 2023.

Finance business partners work closely with budget holders and divisional leadership teams to identify cost pressures, this is supported by their existing and ongoing knowledge of the services they are working with. A common format for collating cost pressures including financial impact and risk assessment is used, overseen and moderated by senior finance staff, and presented as part of the formal budget setting updates to the hospital management Board, Finance, Investments and Performance committee, and Trust Board. Pressures are challenged at all stages through the requirement for divisions to seek mitigation wherever possible and requiring the business case process to be used for any discretionary investment.

# Financial Sustainability

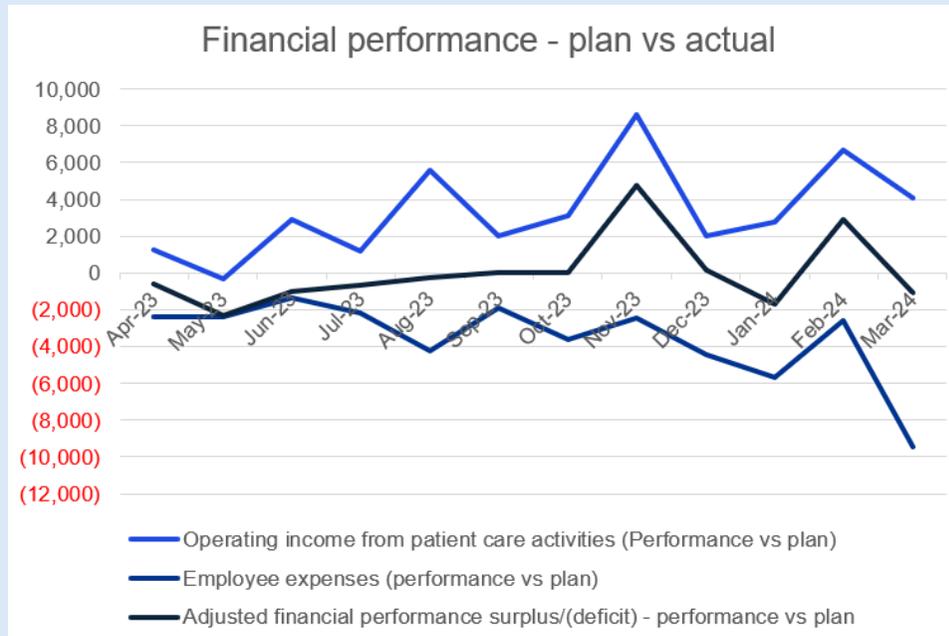
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- How the Trust identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans

**Budgeted performance vs. actual**

As part of the 2023-24 financial planning process the Trust developed a breakeven financial plan at both the Trust and as part of the wider Norfolk and Waveney ICS plan. On an adjusted performance basis, the Trust delivered a small surplus of £138k which was slightly in excess of the break even plan. When reviewed on a monthly basis, the Trust performance was regularly reported as adverse to plan largely due to overspend on staff expenditure linked to ongoing pressure from industrial action. However, additional income was received throughout the year which largely offset this overspend.



# Financial Sustainability

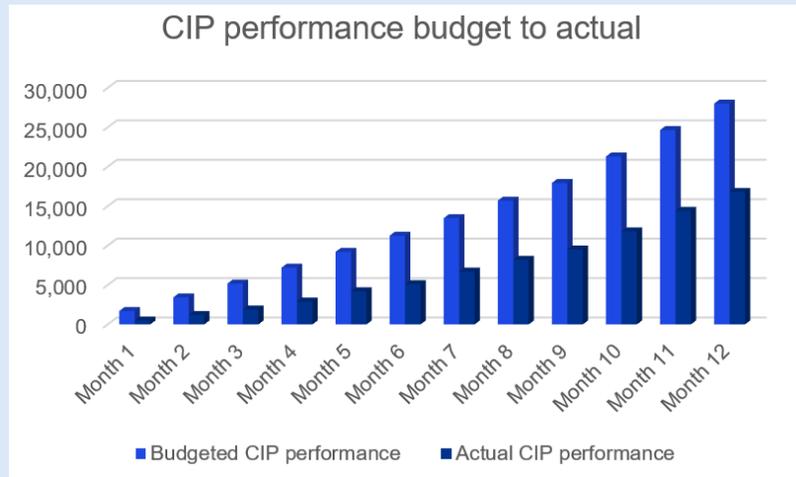
## How the Trust plans and manages its resources to ensure it can continue to deliver its services.

We have considered the following in our work:

- How the Trust ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them;
- How the Trust plans to bridge its funding gaps and identifies achievable savings;
- How the Trust plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities;
- How the Trust ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system; and
- How the Trust identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans

## • Cost Improvement Plan (CIP) performance

For the year ended 31 March 2024, the Trust delivered CIP of £16.8 million with a full year effect of £19.7 million, compared to a target of £28.0 million for the year. The key drivers for the under delivery relate to delays in the commencement of some schemes hence the full year effect being higher than in year delivery, under delivery on a number of schemes due to pressure from industrial action and progress on waiting list targets. Finally, there was an insufficient number of schemes identified to deliver the full value of the Plan. As per review of the FY23-24 financial planning return, the Trust identified £9.9 million of “high risk” efficiencies which largely aligns to the under delivery for the current financial year.



This has been recognised within the Trust Financial risk register with a score of 25 linked to the failure of I&E and cash plans alongside the delivery of the financial strategy. The Trust monitors the CIP performance on a monthly basis as part of the finance report. Based on the risk assessment procedures performed we identified a significant risk associated with financial sustainability linked to the delivery of CIP. For the current finance year we have not identified an associated weakness as the arrangements in year were deemed appropriate with the risks being appropriately escalated and monitored, however as part of the review of the 2024-25 finance planning return we note a challenging CIP target of £50.1 million has been agreed by the Trust, which will continue to cause challenges in managing this risk.

# Financial Sustainability

• **Planning to date for future periods**

Following the four planning cycles, the Trust Board has approved a breakeven plan for FY 2024-25. In order to achieve a compliant breakeven plan in cycle four, a further high-risk additional CIP target of £14.6m was added to the core plan of £35.5m to achieve a compliant breakeven plan. As per review of the operation planning cycle paper, there are a number of key risks relating to the Trust achieving the breakeven plan. These fall into 4 key areas: CIP delivery risk, elective income risk based on draft elective activity plans, cost pressure risks and unfunded investment requests. These have been appropriately escalated and communicated to the Trust Board.

As per review of the April 2024 CIP report, the Trust has delivered £0.2m of CIPs against a budgeted plan of £0.9m, an adverse variance of £0.7m. This is largely the result of insufficient schemes being identified and moved through to delivery, which is consistent with the Trusts CIP challenges in FY 2023-24.

**Conclusion**

Based on the procedures performed we have not identified a significant weakness associated with financial sustainability.

Key financial and performance metrics:	2023-24	2022-23
Planned surplus (adjusted performance basis)	-	-
Actual surplus (adjusted performance basis)	£138k	£4,834k
Planned CIP as a % of spend		
- Recurrent	2.8%	2.4%
- Non-recurrent	0.3%	0.4%
Actual CIP as a % of spend		
- Recurrent	1.5%	1.6%
- Non-recurrent	1.6%	1.2%
Year-end cash position	£104.7m	£93.3m

# Governance

## ***How the Trust ensures that it makes informed decisions and properly manages its risks.***

We have considered the following in our work:

- how the Trust monitors and assesses risk and how the body gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud;
- how the Trust approaches and carries out its annual budget setting process;
- how the Trust ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed, including in relation to significant partnerships;
- how the Trust ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency; and
- how the body monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of management or Board members' behaviour

## • ***Risk management***

The Trust has an appropriate risk management framework and are identified and managed in accordance with the Trust's Risk Management Strategy. Our review of the risk register and committee meeting minutes found reporting was sufficiently detailed and balanced to enable management to make informed decisions. The Trust utilises a 5x5 risk scoring matrix for its risks and the BAF and CRR are reviewed regularly with actions against actions to reduce the risk to the desired level.

We observed that the Trust's budget process followed the appropriate governance process with oversight from the various sub-committees and sign off from the Board. Review of the Board minutes demonstrate robust challenge of Management, and we have observed that the progress against CIP and the delivery of the financial outturn are reported frequently and openly to the Finance, Investments and Performance Committee and through to Board. We further note that there is a process for holding regular discussions with Budget holders to ensure that variances to budget are adequately discussed and actions taken as required.

## • ***Governance Structures***

We have reviewed the governance structure across the Trust and note that each sub-committees has a clear Terms of Reference, summary reports from each sub-committee are reported up to the Board to allow for Board oversight of decisions across the Trust. We note that for the majority of the year there was relatively low level of senior and nonexecutive turnover. In March 2024, NNUH hired a new CEO with 30 years of healthcare management experience and appointed an interim Chief Nurse and CFO both with previous experience of the Trust.

## • ***Contract Management***

The Trust manages a number of ongoing contracts, most significantly the PFI contract with Octagon Healthcare. Following our review of the 2024 annual programme, we note that the estates team receives an annual schedule of works to be performed relating to the lifecycle maintenance costs allowing them to track delivery of works performed again those noted in the PFI contract.

We note that risk in relation to the receipt of these maintenance works has been appropriately identified due to the Trust's inability to decant ward and theatre space to allow works to be performed. The Trust prepared a Strategic Outline Case requesting £80.6 million additional funding to build a new decant facility to allow these works to be completed. Although not currently considered affordable, the Trust continues to work to find a solution to ensure that value is maximised from the contract.

# Governance

## Procurement

The Trust has an adequate approach to procurement. Public Contract Regulations are built into the Standing Financial Instructions and use of the Trust's procurement team is required for spend over £50,000. We also note that the mandatory approval by NHS England for consultancy over £50,000 is built into the Trust's financial procures. We reviewed the Single Tender Waiver register, which is presented to each Audit Committee meeting, and did not identify any waivers which were indicative of a weakness in procurement regulations with the majority of waivers being requested due to the requirements for specialist expertise. All waivers were reviewed and approved by the Trust's CFO.

## Conclusion

Based on the procedures performed we have not identified a significant weakness associated with governance.

	2024	2023
Control deficiencies reported in the Annual Governance Statement	10	8
Head of Internal Audit Opinion	The Organisation has an adequate and effective framework for risk management, governance and internal control. However, our work has identified further enhancements to the framework of risk management, governance and internal control to ensure that it remains adequate and effective.	The Organisation has an adequate and effective framework for risk management, governance and internal control. However, our work has identified further enhancements to the framework of risk management, governance and internal control to ensure that it remains adequate and effective.
Oversight Framework segmentation	3	3
Care Quality Commission rating	Requires Improvement	Requires Improvement

# Improving economy, efficiency and effectiveness

## How the Trust uses information about its costs and performance to improve the way it manages and delivers its services

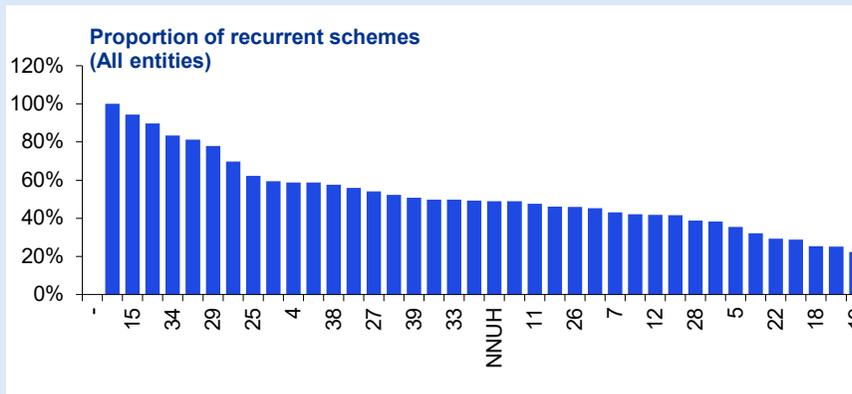
We have considered the following in our work:

- how financial and performance information has been used to assess performance to identify areas for improvement;
- how the Trust evaluates the services it provides to assess performance and identify areas for improvement;
- how the Trust ensures it delivers its role within significant partnerships and engages with stakeholders it has identified, in order to assess whether it is meeting its objectives; and
- where the Trust commissions or procures services, how it assesses whether it is realising the expected benefits.

## Performance in delivering efficiency programme

As noted on page 12, for the year ended 31 March 2024, the Trust delivered CIP of £16.8 million with a full year effect of £19.7 million, compared to a target of £28.0 million for the year. The key drivers for the under delivery relate to delays in the commencement of some schemes hence the full year effect being higher than in year delivery, under delivery on a number of schemes due to pressure from industrial action and progress on waiting list targets but most significantly there were insufficient schemes identified and moved through into delivery.

As a result, there was a decrease in the level of recurrent CIPs delivered as part of the 2023-24 financial year. KPMG have benchmarked the Trust's performance against a number of other providers and note that the level of recurrent CIP performance is average across the sector.



## Operational performance

The Trust closely monitors its operational performance against its key priorities. In 2023-24 these could be split into 4 categories: urgent and emergency care, elective care, cancer and diagnostic. The Trust benchmarks its operational performance against the national targets, as well as the other members of the ICS. Operational performance is reported as part of the integrated performance reports to the Trust Board on a monthly basis. The Trust has made progress in some of the domains with A&E wait times and cancer referrals being above the national target. As noted below, May 2023 was the only month where NNUH marginally missed the 76% national performance target.

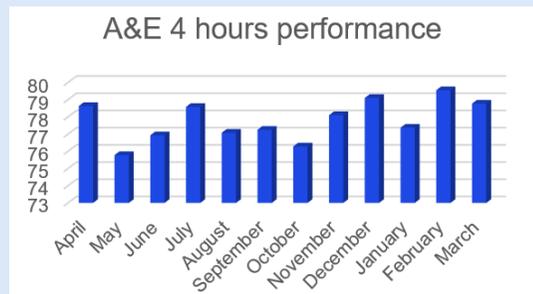
# Improving economy, efficiency and effectiveness

**How the Trust uses information about its costs and performance to improve the way it manages and delivers its services**

We have considered the following in our work:

- how financial and performance information has been used to assess performance to identify areas for improvement;
- how the Trust evaluates the services it provides to assess performance and identify areas for improvement;
- how the Trust ensures it delivers its role within significant partnerships and engages with stakeholders it has identified, in order to assess whether it is meeting its objectives; and
- where the Trust commissions or procures services, how it assesses whether it is realising the expected benefits.

**Operational performance (continued)**



The Trusts performance in relation to elective care remains a challenge due to levels of industrial action during the year reducing the run rate in areas such as the reduction in 78 week and 65 week waits. The latest forecast based on the confirmed and provisional TCIs is circa 268 patients waiting over 78 weeks on 1st April 2024. In line with the rest of the Norfolk and Waveney ICS, NNUH are working to eliminate the 65 week wait list by the end of September 2024, however it is expected this will not be achieved until December 2024.

As noted per review of the IPR, the Trust carry’s out extensive benchmarking against other acute providers including those within the N&W ICS. This includes opportunity scanning performed by the finance team and shared with the wider operational teams for further consideration.

We consider the Trust operational performance to be appropriately monitored and reported.

**CQC inspections**

During the year, the Trust was subject to a CQC inspection of its maternity services. The CQC rated the service as good. The CQC identified a number of areas of good practice within the maternity service, including the service being provided care and treatment based on national guidance and evidence-based practice. Waiting times from referral to treatment and arrangements to admit, treat and discharge patients were varied and not always in line with national standards. However, the service worked collaboratively with the wider health system to provide individualised patient care and treatment. The service had effective governance processes and performance was reviewed. Risks were escalated, and actions taken to reduce their impact.

The Trust has also been subject to a “well-led” inspection. At the time of preparing this report the CQC report is yet to be issued.

# Improving economy, efficiency and effectiveness

## ***How the Trust uses information about its costs and performance to improve the way it manages and delivers its services***

We have considered the following in our work:

- how financial and performance information has been used to assess performance to identify areas for improvement;
- how the Trust evaluates the services it provides to assess performance and identify areas for improvement;
- how the Trust ensures it delivers its role within significant partnerships and engages with stakeholders it has identified, in order to assess whether it is meeting its objectives; and

## ***Working with partnerships and stakeholders***

We note the Trust is actively engaged with the other members of the ICS, being involved in the virtual ward arrangement hosting a Shared Care Service Record, and taking part in the Norfolk & Waveney System Financial Overview Meeting in January which outlined the financial performance of the various Trusts in the systems to date. They have also worked closely with the ICS in the current year to develop a forward plan that aims to address the underlying system deficit.

## ***Conclusion***

Based on the procedures performed we have not identified a significant weakness associated with improving economy, efficiency and effectiveness. However, we note an ongoing risk in relation to the Trust's ability to identify and deliver a challenging CIP target for 2024-25.



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