

# PCH Redevelopment: Financial Management Final Internal Audit Report

April 2022

Cwm Taf Morgannwg University Health Board

NWSSP Audit and Assurance

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### Acknowledgement

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

### Disclaimer notice - please note

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# Executive Summary

## Purpose

The audit sought to determine the adequacy of the ongoing financial management arrangements as observed at the PCH Redevelopment project.

## Overview

The project benefited from embedded financial management arrangements that had been refined from lessons learnt at prior Phases and previous audit recommendations.

Appropriate scrutiny and challenge was observed at the Financial Review Group, prior to appraising the Project Board.

The key themes for consideration are:

- The reporting to Project Board should be reviewed, to mitigate the risks of potentially inconsistent information being presented – focusing on key performance criteria.
- Cashflow/ capital resource limit forecasting for 2022/23 should consider lessons from the 2021/22 financial year.
- The UHB should conclude its review of the Project Bank Account arrangements to ensure it operates as intended.

The existing arrangements were sufficiently robust to provide **reasonable assurance**.

## Report Classification

Reasonable



Some matters require management attention in control design or compliance.

**Low to moderate impact** on residual risk exposure until resolved.

## Assurance Summary

Assurance objectives	Assurance
1 Approvals	<b>Reasonable</b>
2 Cost Reporting Arrangements	<b>Reasonable</b>
3 Cost Monitoring/ Scrutiny Arrangements	<b>Reasonable</b>

## Key Matters Remaining

Key Matters Remaining	Assurance Objective	Control Design or Operation	Recommendation Priority
2 Tracking of changes will include details of the proposed funding source.	1	Operation	<b>Medium</b>
3 The breadth of cost reporting to the Project Board should be reviewed to minimise inconsistencies in reporting.	2	Operation	<b>Medium</b>
4 Financial risk provisions should be reduced to reflect the completed sections of work.	2	Operation	<b>Medium</b>
5 Improved cashflow forecasting is required for 2022/23, demonstrating lessons from prior years.	3	Operation	<b>Medium</b>
6 Management should conclude their review of the Project Bank Account to determine the action required to ensure it operates effectively.	3	Operation	<b>Medium</b>

## 1. Introduction

1.1 This audit originated from the 2021/22 integrated audit plan for the Prince Charles Hospital (PCH) Redevelopment, agreed with management and approved by the Audit Committee.

The audit sought to determine and assess the adequacy of the governance arrangements in place to deliver the PCH Redevelopment project.

Phase 1a & 1b: Works on both of these phases were complete at the time of the review.

Phase 2: The business case for Phase 2 was approved by Welsh Government in the sum of £220,060,000 (including variation of price inflation funding of £22.926m). Works on site commenced on the 30th November 2020.

Phases 3 & 4: The remaining phases remain at a high-level planning stage; costs being estimated at £38.073m and £4.547m for Phases 3 and 4 respectively.

1.2 The current the review considered the potential risks that the management arrangements did not support effective decision making, contributing to poor project management and the failure to achieve programme objectives.

1.3 Noting the impact of Covid-19, the delivery of this assignment included an increased element of remote working.

## 2. Detailed Audit Findings

**Project Performance:** Summary of the achievement of the project's key delivery objectives (time, cost and quality) for the period from the date of the previous audit report.

### Time:

2.1 The latest programme for Phase 2 (January 2022) is reported as follows:

**Figure 1: Programme Position**

	<b>Contract Start Date</b>	<b>Contract Completion</b>	<b>Anticipated Completion</b>
Section 1	30/11/20	23/12/21	25/02/22
Section 2	20/07/21	01/06/22	19/12/22
Section 3	05/11/21	28/03/24	-
Section 4	12/06/23	15/05/25	-
Section 5	01/11/24	19/06/26	-
Section 6	30/11/20	20/03/23	-
Overall	30/11/20	19/06/26	19/06/26

2.2 Delays noted at individual sections to date were not on the critical path of the overall programme and have no impact on the fire notice. Please note that this will be subject to further scrutiny at the upcoming PCH: Technical Compliance audit report.

### Cost:

2.3 The latest cost position (January 2022) is summarised below:

**Figure 2: Cost Position**

	<b>BJC Approval (£)</b>	<b>Forecast (£)</b>
Target Cost	129,789,879	128,789,879
PMIs		6,971,928
Anticipated Changes		926,110
<b>Adjusted Target Cost</b>	<b>129,789,879</b>	<b>137,687,916</b>
Fees	8,651,054	8,842,958
Non-works	1,507,079	1,507,079
Equipment	9,229,896	9,229,896
Provisional Sums	11,802,000	7,679,000
VAT Reclaim	(11,976,611)	(12,088,495)
Contingency	12,034,568	8,087,697
<b>Total</b>	<b>194,774,813</b>	<b>194,774,812</b>
Inflation	22,925,760	22,925,760

Phase 2 is currently being managed within the existing funding envelope, with a reasonable client contingency remaining in place. Further consideration of the consistency and adequacy of reporting is provided below.

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## Quality

2.4 At the time of review, no issues were noted in respect of the quality of the design/works.

**Approvals:** To ensure that all budgets were adequately supported by formal funding approvals from the UHB/ Welsh Government – with unapproved budgets clearly defined/ reported.

2.5 Welsh Government approval to Phase 2, in the sum of £220,060,000, was received by the UHB on the 16<sup>th</sup> of October 2020. No further Welsh Government approvals have been required during the period.

2.6 Noting the same, it is important that key assumptions are clearly outlined where further WG approval is required, specifically the use of VAT reclaim (see **recommendation 1.1**).

2.7 Two significant changes were internally approved during the period of review i.e.

- The MDU Project Issues Form - £3,944,836.93
- Pathology and Transfusion - £4,553,763.00

2.8 Management advised that the physical sign-off of documentation to affirm Project Board approvals was only introduced following the appointment of the current Responsible Officer. It is recommended that the Project Board retrospectively approve changes made prior to the appointment of the current Responsible Officer, as per the existing schemes of delegation (see **recommendation 2.1**).

2.9 A **reasonable** assurance is determined.

**Cost Reporting:** Assurance that reporting was sufficiently robust and timely to support effective scrutiny - clearly outline assumptions, limitations and or risks.

2.10 A range of cost reports were observed as follows:

- Welsh Government Dashboard returns;
- UHB Financial Report – narrative and financial;
- Level 2 Cost Report; and
- Cost Advisor Report (embedded with the Project Manager report).

2.11 To aide management monitoring of costs (and progress) the contract has been split into several sections. There was a separate cost report for each section, with contingency/ change management reported per section. It is intended that the 'final account' and resulting gain calculation will be agreed per section to provide certainty on costs to date and to provide benchmarking for future sections.

2.12 The reporting to the Project Board was accordingly very extensive. Inevitably, some contradictions/ inconsistencies were noted within the reporting (primarily the Project Manager and Cost Advisor reports). The most recent Project Manager report (January 2022) contained 151 pages - including appendices. Given that the Financial Review Group provide scrutiny and challenge to the financial reporting, consideration should be given to summarising information for presentation to Project Board e.g. focussing on out-turn position, change management vs

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contingency, risks, provisional sums, inflation etc (see **recommendation 3.1 & 3.2**).

- 2.13 Comprehensive records were maintained and presented to Project Board in respect of change management arrangements operating at the contract. A recommendation has been made to record the funding source of changes, allowing robust reporting against client contingencies, provisional sums or other funding sources (see **recommendation 2.2 & 2.3**).
- 2.14 During the 21/22 financial year, the Responsible Officer had formally recorded his concerns in respect of the quality of cost management arrangements and reporting provided by the Supply Chain Partner and the UHB's external advisers. The position had improved by the time of the current audit review with agreed actions being implemented or due to be implemented shortly (e.g. additional resources being applied to the project by both parties). This will be subject to further review at future audits.
- 2.15 Good practice was noted in that the project contingency was derived from a costed risk register, that was subject to regular review by the Project Board and periodic update (the latest update being November 2021). However, upon review, the reduction in risk only represented 3% of the financial provision, which was not reflective of the progress being made on site. It is recommended that financial risk provisions should be reduced to reflect the progress being made on site (e.g. sectional completion) (see **recommendation 4.1**).
- 2.16 Accordingly, **reasonable** assurance is determined from the cost reporting arrangements observed.

**Cost Management/ Scrutiny Arrangements:** Assurances that appropriate structures were in place to receive and scrutinise cost/ cashflow reporting – ensuring that key assumptions are reviewed at checkpoint/ junctures to ensure cost assumptions are validated and escalated as required.

- 2.17 Good practice was observed, recognising that the Project Board had oversight of all cost reports, including the WG dashboard returns for all phases of the programme.
- 2.18 The Financial Review Group was established to provide financial scrutiny ahead of reporting to the Project Board. It was chaired by the Responsible Officer and attended by the Capital Planning Manager and external advisers - providing financial scrutiny and reconciliation of internally/ externally generated financial cost information. The group operated effectively with oversight of financial cost monitoring.
- 2.19 The Responsible Officer has also introduced meetings to fully scrutinise the Project Manager and Cost Advisor reports for accuracy prior to them being circulated to the wider project team/ stakeholders.
- 2.20 The Capital Resource Limit expectation for 2021/22 was reduced on 3 occasions from £43.9m to £33.6m. There are a number of factors that can impact cash flow assumptions e.g. delays to the programme, unrealised client and contractor risks, inflation etc. It is important that assumptions for 2022/23 demonstrate lessons from the prior year. Management advised that they have already engaged both

NWSSP: Specialist Estates Services and the Supply Chain Partner to define the requirements for 2022/23 – building on lessons from 2021/22 (see **recommendation 5.1**).

2.21 The UHB is required to oversee the effective operation of the Project Bank Account at the project. It is noted that the project was the most significant in value and one of only a few projects in NHS Wales that had successfully implemented a Project Bank Account. Management was regularly scrutinising the throughput and the following was observed:

- Amounts remained unclaimed within the account; and
- The Supply Chain Partner was claiming and holding supply chain member retentions outside of the PBA (i.e. to the benefit of the SCP in the short term).

2.22 At the time of the current review, The UHB was investigating the position and a response was awaited from the SCP (see **recommendation 6.1 & 6.2**).

2.23 Given the general observations above, **reasonable assurance** has been determined.

## Appendix A: Management Action Plan

<b>Matter Arising 1: External Approvals</b>		<b>Impact</b>
<p>Full approval was obtained from Welsh Government on the 16<sup>th</sup> of October 2020 in the amount of £220,060,000 (including £22.926m for inflation).</p> <p>NHS Wales Infrastructure Investment Guidance requires that any underspends/ gain is reported at the earliest opportunity to allow Welsh Ministers to determine how these are re-directed.</p> <p>Within current reporting assumptions the further VAT reclaim of £112k should be considered 'at risk' subject to WG approval.</p>		Went to sally ahead of the PB meeting for approval
<b>Recommendations</b>		<b>Priority</b>
1.1 The VAT reclaim amount should be clearly defined subject to WG approval at the cost reporting.		<b>Medium</b>
<b>Agreed Management Action</b>	<b>Target Date</b>	<b>Responsible Officer</b>
Noted and communicated to the Cost Advisor and Project Manager to state in their reports.	July 2022	Responsible Officer PCH Construction Programme

Matter Arising 2: Internal Approvals	Impact	
<p>Change Management is monitored at the Project Manager/Cost Adviser report monthly at the Financial Review Group and the Project Board.</p> <p>A single register is maintained for changes funded from available contingency (£12.035m) and adjustment of Provisional Sums (£11.822m).</p> <p>It is recommended that the tracker should define the source of funding for each individual change – to aide monitoring of remaining provisional sum allowances and contingencies.</p> <p>The two largest variations to date have arising from the confirmation of provisional sums allocations provided within the business case i.e. the amounts were not included within the Target Cost to avoid having to share any savings with the Supply Chain Partner.</p> <p>The two variations were as follows:</p> <ul style="list-style-type: none"> <li>• Design of MDU - £3,944,837 – Approved by Project Issues Form (PIF) 01 - unsigned</li> <li>• Pathology and Transfusion - £4,553,763 – Approved by PIF 59 – signed</li> </ul> <p>It was advised that signatures were only applied to PIFs, following the appointment of the current Responsible Officer.</p>	<p>The funding source of any changes is clearly defined and understood.</p>	
Recommendations	Priority	
<p>2.1 The Project Board should affirm (or otherwise) their approval of the higher value unsigned changes issued to date - based on existing schemes of delegation.</p> <p>2.2 The change tracker should be updated to include the source of funding for each change (e.g. contingencies, provisional sums, other).</p> <p>2.3 Provisional sums should be monitored against their allocations – to allow benchmarking of costs.</p>	<p style="text-align: center;"><b>Medium</b></p>	
Agreed Management Action	Target Date	Responsible Officer

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2.1 – Agreed. Discussed at Project Board on 23/03/22 and to be addressed. 2.2 – Noted and communicated to the Cost Advisor and Project Manager. 2.3 – Actioned since audit fieldwork by the Financial Review Group	July 2022	Responsible Officer PCH Construction Programme
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Matter Arising 3: Cost Reporting Accuracy		Impact
<p>The audit observed comprehensive reporting to the Project Board. A review was undertaken of the January 2022 Project Manager and Cost Report.</p> <p>The reporting is particularly extensive, and a small number of inconsistencies/ contradictions were noted within the report reviewed (see <b>appendix C</b>).</p> <p>It is recognised that these may have been attributed to the breadth of the documentation and the extent of update/ check required.</p> <p>It has been recommended that summary information is presented to Project Board, given that the Financial Review Group will continue to receive the detail.</p> <p>Reporting could be limited to e.g.</p> <ul style="list-style-type: none"> <li>• Total cost position,</li> <li>• change management vs contingency,</li> <li>• provisional sums,</li> <li>• inflation.</li> </ul>	<p>Reporting is not adequate to inform/ advise the project board.</p>	
Recommendations		Priority
<p>3.1 Advisers will be requested to demonstrate greater quality assurance at issued reports.</p> <p>3.2 The Project Board reporting should be streamlined to cover key aspects.</p>		<p><b>Medium</b></p>
Agreed Management Action	Target Date	Responsible Officer
<p>3.1 - Agreed and communicated to the Cost Advisor and Project Manager. Will be monitored.</p> <p>3.2 – Noted. Discussion commenced regarding reporting format and content required by Project Board.</p>	<p>July 2022</p>	<p>Responsible Officer PCH Construction Programme</p>

<b>Matter Arising 4: Risk Reporting</b>		<b>Impact</b>
<p>In accordance with good practice, the project risk register was actively monitored at the monthly project board meetings. Additionally, the register would be subject to specific quarterly review.</p> <p>At the time of the audit the latest risk register (November 2021) indicated that circa £337,561 of the total risks of £11.112m risks had been eliminated to date (i.e. 3%)- which did not necessarily reflect the progress on site.</p> <p>It was observed that provisions within the risk register had correctly been made based on the total risk. It is recommended that as individual sections complete, the risk should reduce proportionately – rather than waiting for the entire risk to be mitigated.</p>		The risk position is overstated.
<b>Recommendations</b>		<b>Priority</b>
4.1 At the next formal review of the risk register, key financial risks should be reviewed to determine whether they can be proportionately reduced to reflect works completed to date.		<b>Medium</b>
<b>Agreed Management Action</b>	<b>Target Date</b>	<b>Responsible Officer</b>
4.1 Agreed. Recommendation conveyed to Project Manager for addressing at next Risk Register review.	July 2022	Responsible Officer PCH Construction Programme






Matter Arising 5 Capital Resource Limit		Impact																					
<p>A key role of the Project Board is to oversee the in-year capital resource limit and cashflow of the project. In 2021/22 the Capital Resource Limit agreed with WG required significant revised as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;"><b>Approved CRL (£)</b></th> <th style="text-align: center;"><b>Forecast Expenditure (£)</b></th> </tr> </thead> <tbody> <tr> <td>May 2021</td> <td style="text-align: center;">43.9</td> <td style="text-align: center;">39.4</td> </tr> <tr> <td>July 2021</td> <td style="text-align: center;">38.9</td> <td style="text-align: center;">37.4</td> </tr> <tr> <td>August 2021</td> <td style="text-align: center;">38.9</td> <td style="text-align: center;">36.0</td> </tr> <tr> <td>September 2021</td> <td style="text-align: center;">36.4</td> <td style="text-align: center;">36.0</td> </tr> <tr> <td>October 2021</td> <td style="text-align: center;">33.6</td> <td style="text-align: center;">33.6</td> </tr> <tr> <td>December 2021</td> <td style="text-align: center;">33.6</td> <td style="text-align: center;">33.7</td> </tr> </tbody> </table> <p>Whilst cashflow can be linked to delays on site, other certain factors to note at this project:</p> <ul style="list-style-type: none"> <li>Unrealised contractor and client risks will reduce the expected cash flow in-year.</li> <li>Unrealised inflation will also reduce the expected cashflow.</li> <li>VAT will also be impacted.</li> </ul> <p>Given the above, management has sought to engage NWSSP Specialist Estates Services to work with the UHB and Supply Chain Partner to derive the cashflow requirements for 2022/23. Any reduction to the allocation should be based on a reasonable assessment of risk/ probability (e.g. in respect of anticipated inflation, use of contingency etc.).</p>			<b>Approved CRL (£)</b>	<b>Forecast Expenditure (£)</b>	May 2021	43.9	39.4	July 2021	38.9	37.4	August 2021	38.9	36.0	September 2021	36.4	36.0	October 2021	33.6	33.6	December 2021	33.6	33.7	<p>The project fails to achieve expectations in respect of the All-Wales Capital Programme.</p>
	<b>Approved CRL (£)</b>	<b>Forecast Expenditure (£)</b>																					
May 2021	43.9	39.4																					
July 2021	38.9	37.4																					
August 2021	38.9	36.0																					
September 2021	36.4	36.0																					
October 2021	33.6	33.6																					
December 2021	33.6	33.7																					
Recommendations		Priority																					
<p>5.1 Lessons learnt from the experiences of the Capital Resource Limit (CRL) for 2021/22 should be demonstrated in determining the 2022/23 CRL.</p>		Medium																					
Agreed Management Action	Target Date	Responsible Officer																					
Actioned since audit fieldwork.	N/A	N/A																					

<b>Matter Arising 6: Project Bank Account</b>		<b>Impact</b>
<p>The Project Team has successfully implemented a Project Bank Account (PBA) – a requirement set out by Welsh Government.</p> <p>Of the 19 subcontractors participating in the PBA, signed deeds remain to be observed by the UHB for 9 of those subcontractors.</p> <p>The Project Board receives a monthly update from the Project Manager on the level of participation on the account, summarised as:</p> <ul style="list-style-type: none"> <li>• 45% by participation; and</li> <li>• 94% by value.</li> </ul> <p>The Project Manager report has recently highlighted amounts remain unclaimed within the account totalling £3.45m; furthermore, net variances between claims and certified amounts equate to £2.92m. A response from the SCP was awaited.</p> <p>The SCP is currently holding retention sums from certain members of the supply chain at 3% (representing circa 1% of the total valuation). This amount was retained by the SCP and was held outside of the PBA. At the time of concluding the audit, further clarification was being sought from NWSSP: Specialist Estates Services and Welsh Government on this issue, in the absence of formal guidance. This will be revisited at future audits.</p>	<p>The Project Bank Account fails to protect the interest of parties.</p>	
<b>Recommendations</b>		<b>Priority</b>
<p>6.1 All signed deeds should be obtained.</p> <p>6.2 Resolution is required on under-claimed costs and anomalies to date; and</p>		<b>Medium</b>
<b>Agreed Management Action</b>	<b>Target Date</b>	<b>Responsible Officer</b>
<p>6.1 Noted. Request made to SCP for signed Joining Deeds.</p> <p>6.2 Actioned since audit fieldwork, the variance now stands at £14k.</p>	July 2022	Responsible Officer PCH Construction Programme

## Appendix B: Assurance opinion and action plan risk rating

### Audit Assurance Ratings

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

	<b>Substantial assurance</b>	Few matters require attention and are compliance or advisory in nature. <b>Low impact</b> on residual risk exposure.
	<b>Reasonable assurance</b>	Some matters require management attention in control design or compliance. <b>Low to moderate impact</b> on residual risk exposure until resolved.
	<b>Limited assurance</b>	More significant matters require management attention. <b>Moderate impact</b> on residual risk exposure until resolved.
	<b>No assurance</b>	Action is required to address the whole control framework in this area. <b>High impact</b> on residual risk exposure until resolved.
	<b>Assurance not applicable</b>	Given to reviews and support provided to management which form part of the internal audit plan, to which the assurance definitions are not appropriate. These reviews are still relevant to the evidence base upon which the overall opinion is formed.

### Prioritisation of Recommendations

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

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

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

## Appendix C: Reporting Inconsistencies

The latest Project Manager report was reviewed and the following noted:

The overall cost of Section 1 was reported as follows:

- £26,995,361 (page 28/151)
- £26,997,525 (27,156,024 – 158,499 @ Page 32/151)
- 26,995,361 (page 44/151)

A minor error was observed on page 27:

- Works to Residences £950,000
- Pathology and Transfusion £8,000.000
- MDU £2,150.00
- Stair tower rectification works £40,000
- New fuel farm £400,000
- Jonny Owen Car Park £120,000
- Additional CT scanner works £162.000

Provisional Sums were reported differently as follows:

	<b>PM Report</b> Page 8/151	<b>CA report</b> Page 41/151
Budget	11,822,000	11,802,000
Issued	3,946,871	4,123,000
Balance	7,875,129	7,679,000

Contingency was also presented differently as follows:

	<b>PM Report</b> (page 8/151)	<b>PM Report</b> (page 28/151)	<b>CA Report</b> (Page 41/151)	<b>Level 2</b> (Page 138/151)	<b>Risk Register</b> (Page 143/ 151)
Contingencies – HB Only		11,111,380		11,552,403	11,111,380
Budget Transfers		923,188		52,688 117,000	-
<b>Total Contingency</b>	<b>12,034,568</b>	<b>12,034,568</b>	<b>12,034,568</b>	<b>11,722,090</b>	<b>11,111,380</b>
Contingency remaining	8,087,697		8,087,697	8,212,316	
Contingency used	3,946,871		3,946,871	3,509,775	
<b>Total Risk</b>					<b>9,701,340</b>

Change Management was summarised separately as:

	<b>Budget</b>	<b>Instructions</b>	<b>Anticipated Instructions</b>	<b>Instructed</b>	<b>Total</b>
<b>Provisional Sums</b>	<b>11,822,000</b>			<b>3,946,871</b>	
<b>Contingency</b>	<b>12,034,568</b>			<b>3,946,871</b>	<b>7,893,742</b>

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Section 1		5,011,388	-158,499	4,852,889	
Section 2		197,256	463,000	660,256	
Section 3		474,877	613,814	1,088,691	
Section 6		1,286,242	3,608	1,289,850	<b>7,891,686</b>



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