

Cyfarwyddwr Cyffredinol Iechyd a Gwasanaethau Cymdeithasol/  
Prif Weithredwr GIG Cymru  
Grŵp Iechyd a Gwasanaethau Cymdeithasol

Director General Health and Social Services/  
NHS Wales Chief Executive  
Health and Social Services Group



Llywodraeth Cymru  
Welsh Government

To Chief Executives

Our Ref: AG/SE/SB

30 March 2020

Dear Colleagues

### **COVID-19 – Decision Making & Financial Guidance**

I want to take this opportunity to thank you and your teams for your support and commitment during these unprecedented times. The challenges associated with COVID-19 are significant, and delivering the necessary solutions are the priority for us all.

In these exceptional and unprecedented circumstances, I recognise that organisations and teams are required to make potentially difficult decisions at pace. These decisions may at times be without a full evidence base, or be without the support of key individuals who would ordinarily support business as usual processes and advice.

In taking urgent and exceptional decisions in this challenging environment, I recognise that there is a disruption to our usual financial discipline and authorisation processes. However, this continues to be within the context of needing to ensure appropriate use of public money. It is vital therefore, that within this disrupted environment, individual and collective decision-making is effective and stands the test of scrutiny when our services and systems return to a normalised position in the future. Once we return to a normalised position, the NHS will be called to account for its stewardship of public funds.

Across Welsh Government, the First Minister has asked all departments of government to both prioritise resources to deal with the COVID-19 pandemic and to ensure those resources are deployed effectively on the actions that will make the biggest difference. It is within that context that I am writing this letter to you.

I would urge organisations to ensure that in making decisions at this time the following applies:

- Due consideration is given to regularity in relying on legal powers, propriety and meeting the standards of 'Managing Welsh Public Money', and value for money supported by an assessment of the realistic options available to you at the time

- Decisions taken must be rational and justifiable with due consideration of all options and risk. If approval is required then it should be sought, and justification for decisions should be recorded, if not at the time then subsequently. Ultimately, we need to ensure the decisions we are taking are defensible to the patients and public we serve, and this should provide a clear and consistent test to our actions.
- Individuals and organisations should ensure that our decision making conduct is in line with Nolan Principles, and integrity is at the heart of what we do, with no conflict of interest affecting or appearing to affect decisions. If a decision is planned which is particularly novel, contentious, or repercussive, my officials are on hand to provide advice and guidance to inform any decision making.
- During emergencies such as these, organisations inevitably are more vulnerable to a risk of fraud, and unfortunately, some will try to take advantage of this situation for personal gain. That is why at times like these a continued focus on good governance and potential fraud is key.
- If you have any concerns in any aspects of your decision making process and revised governance arrangements, in addition to seeking advice of officials, you should ensure the continual involvement of Wales Audit Office in your activities to re-focus your decision making processes.

In keeping with the principles and spirit of this correspondence, and the indication set out by the Minister to step back from routine monitoring arrangements, our routine financial arrangements need to adapt on an interim basis. I therefore attach guidance to organisations on expectations from a financial management and reporting perspective at this time. This outlines the minimum expectation in this area, and aims to ensure a supportive and balanced focus in forthcoming months on ensuring core minimum requirements are in place to support all organisations at this challenging time.

Once again, thanks to you and your teams for everything that you do. My officials continue to be available to provide support on the issues I have outlined above. If there are any areas for further clarification or where additional advice and guidance is required, let me know.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Andrew Goodall', written in a cursive style.

**Dr Andrew Goodall CBE**