

Royal Devon & Exeter NHS Foundation  
Trust

16 June 2022



## Introduction





## Introduction

We consider whether there are sufficient arrangements in place for the Trust for each of the elements that make up value for money. Value for money relates to ensuring that resources are used efficiently in order to maximise the outcomes that can be achieved.

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

# Value for money

## Financial sustainability

### Description

### Commentary on arrangements

This relates to ensuring that the Trust has sufficient arrangements in place to be able to continue to provide its services within the resources available to it.

We considered the following areas as part of assessing whether sufficient arrangements were in place:



# Value for money

Governance	
Description	Commentary on arrangements
<p>This relates to the arrangements in place for overseeing the Trust's performance, identifying risks to achievement of its objectives and taking key decisions.</p> <p>We considered the following areas as part of assessin (s)-2. cob TD [(ar)3.7 (i)-0.7 he o (f)2 (ol(i)-0.7 u2 (i)-14 (l)-)19.3(i)-0.7 (s)-2.6 of(r)3.6 (angem)-3 (ent)2 (s)10.7 ( )13.6 (a015 Tw 0 -1.2 TD [(ar)3.7 (i)-0.7 (ed t) r(i)-0.7 (m)-3 (ak)</p>	



# Value for money

## Improving economy, efficiency and effectiveness

Description	Commentary on arrangements
<p>This relates to how the Trust seeks to improve its systems so that it can deliver more for the resources that are available to it.</p> <p>We considered the following areas as part of assessing whether sufficient arrangements were in place:</p> <ul style="list-style-type: none"> <li><i>f</i> The planning and delivery of efficiency plans to achieve savings in how services are delivered;</li> <li><i>f</i> The use of benchmarking information to identify areas where services could be delivered more effectively;</li> <li><i>f</i> Monitoring of non-financial performance to assess whether objectives are being achieved; and</li> <li><i>f</i> Management of partners and subcontractors.</li> </ul>	<p>Typically CIP performance is reported as part of the Integrated Performance Report ('IPR'), although this was not done as regularly in the prior year as formal reporting was not required by NHSE/I due to the pandemic. Management also maintains and monitors cosD 52 &gt;&gt;BDC /C2i</p>



© 2022 KPMG LLP, a UK limited liability partnership and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.