# COVID-19 recovery and improvement:

# Overcoming the challenges and locking-in the benefits

A perspective from senior finance leaders in the NHS

November 2020

pwc

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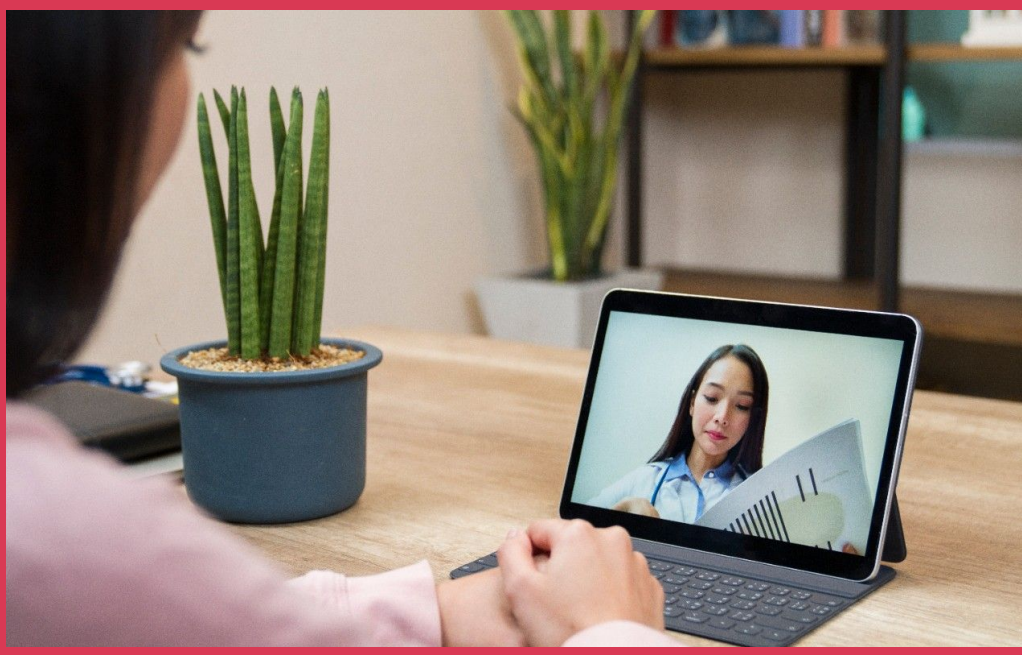


In developing digitally enabled services, we achieved more in 3 weeks than we had in 3 years. In some areas, virtual outpatient appointments accounted for 80%. Our target for the year was 3%!

**Chief Finance Officer, NHS Trust**

Overall, the COVID-19 financial regime so far has been brilliant in its simplicity and support to the NHS and is a firebreak to a new regime in the future.

**Director of Finance, NHS Trust**

# Foreword

We are very pleased to set out our thoughts on 'COVID-19 recovery and improvement: Overcoming the challenges and locking-in the benefits'.

We want this document to be helpful to NHS leaders dealing with COVID-19 recovery and improvement. It is based on views and experiences you've shared and the experiences and insight we've gained from working closely with the NHS during the pandemic.

In 2019, we published **Road to Recovery: Achieving financial balance and sustainability in healthcare providers**, and its follow up: **Healthcare commissioners as the driving force for system sustainability**. These focused on system-wide financial improvement and recovery during a period of increasing challenges and risks to system viability and sustainability.

Since then, the world has been affected significantly by the Coronavirus pandemic. On 30 January 2020, NHS England and NHS Improvement declared a Level 4 National Incident, triggering the first of three phases to date of recovery and reset to manage the pandemic.

In the midst of a second wave and with the prospect of a very challenging winter, green shoots of hope are emerging with positive news of the effectiveness of several vaccines and plans being put in place for a nationwide vaccination programme.

Looking beyond this, NHS organisations are taking account of lessons learned during the first peak, and identifying positive changes from the past year by "locking in", and making sustainable changes to address operational and workforce pressures. As a key theme of our cross-sector '#ActNowtoRecover' campaign we think that now is the time for decisive action, and we have written this report in this context.

While significant measures to manage financial risk were put in place nationally during the first wave of the pandemic, Directors of Finance and Chief Financial Officers continue to play a central role in recovery. Going forward, they will need to ensure that the financial opportunities and challenges of any new ways of working are managed effectively in a climate of continuing uncertainty and instability.

Systems and regions up and down the country have experienced substantial issues in managing these challenges. Throughout the summer we have interviewed senior NHS finance leaders and in this research paper set out to and share some of the key thinking and learning, as told by senior NHS finance leaders. We have also reflected on our own experiences in supporting many NHS organisations and regulators in managing the impact of the virus on healthcare systems, helping them to implement and embed good practice.

This will require the NHS to further build on the excellent collaboration that has emerged during the pandemic between clinicians, providers, CCGs, local authorities and the voluntary and independent sectors, operating as part of local 'systems' and underpinned by a renewed focus on patient communication and partnership.

Despite the unprecedented Government and Treasury support in the short-term, there are arguably a number of significant financial and performance challenges on the horizon that have merely been overshadowed by the immediacy of the pandemic response. We highlight these in our report, as they will need to be addressed in the coming months.

We would welcome any feedback on this document and would like to thank those who responded to our request to participate in the research.

**Please email me at nancy.park@pwc.com**

**Nancy Park, Partner**

# Introduction and approach

We have interviewed senior finance leaders from across the NHS, looking at how organisations and systems are going about 'locking in' the positive changes that have been made in the NHS in response to the COVID-19 pandemic and how they are planning to overcome current and emerging challenges arising from it.

Our interviewees were primarily NHS Chief Finance Officers (CFO) and Directors of Finance (DoF) from Trusts and Foundation Trusts (acute, acute and community, mental health and specialist hospitals), clinical commissioning groups (CCGs), integrated care systems (finance leads) and senior finance leaders from the NHS England and NHS Improvement (NHSE/I). They are all key stakeholders in the numerous Integrated Care Systems (ICSs) developed across the country, and our references to 'systems' in the document relate to these.

Those interviewed were from all parts of England and some from Welsh health boards. Interviews were by telephone and between 30 and 60 minutes.

### Our key lines of inquiry were:

1. What are the positive changes instigated within the system in the initial response to the pandemic?
2. What are the risks to delivery and overcoming current and emerging challenges?
3. What would you like to see as the NHS moves towards the 'new normal'/new ways of working?

Following the interviews, we asked contributors to reflect on the emerging observations and themes through two short workshop events to help refine their thoughts and add to our insight.

This document summarises the themes and findings from these interviews and workshop reflections **(pages 6, 7 and 8)** along with outlining our views **(pages 10 and 11)** on key considerations. These are based on our reflections from the interviews and our own experiences supporting the NHS during the pandemic.

We decided to do this work to support the senior NHS finance community in collating and sharing learning from the events of 2020, and to generate discussion on how to respond to the challenges already emerging and to consider responses to those yet to emerge.

33 interviews conducted to inform the report

Senior finance leaders in the NHS

Representation from regions across England and Wales

Participation from Trusts, Foundation Trust, CCGs and the Regulator

COVID-19 provided a genuine, shared objective between partners and the removal of ‘money’ gave us less to argue about. Now H2 has been confirmed, and money is back in the picture, it’s going to be harder to ‘lock in’ these positive relationships going forward.

**Chief Finance Officer, NHS Trust**

I’m worried that staff aren’t talking enough about the pressure they’re under. We’ve asked for a lot throughout this pandemic, and our staff have stepped up, but are we setting ourselves up for future problems if we don’t ensure they have what they need now?

**Director of Finance, NHS Trust**

**Focus on: locking in the benefits of remote working and understanding the impact on productivity**

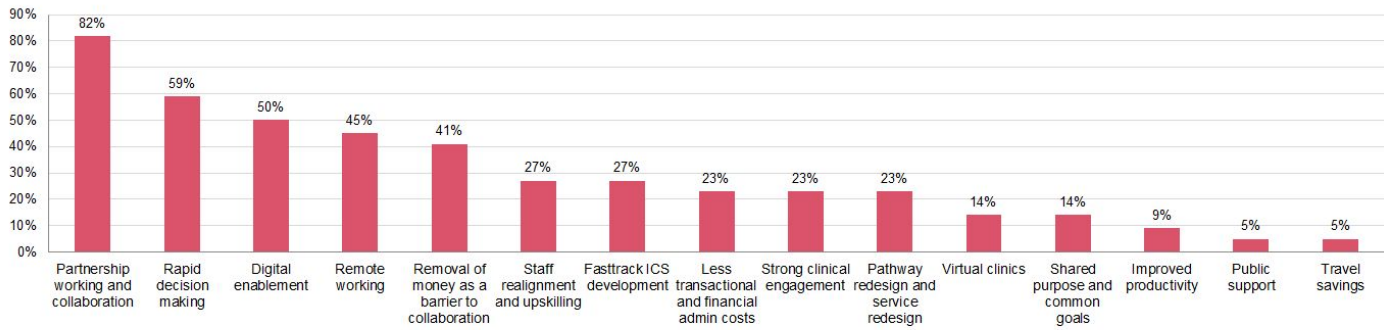
There have been mixed views on how remote working has affected staff productivity throughout the pandemic. One of our interviewees said how there were keen to capitalise on these benefits through the long-term adoption of flexible working; however, other executive colleagues were hesitant and wanted to see whether there was any evidence from during the pandemic that showed the effect of remote working on productivity. Although this exercise is still underway, this activity clearly shows a proactive response to both locking in some of the positives associated with the pandemic, while also overcoming a perceived challenge.

# Locking in the benefits

Throughout the interviews we asked senior NHS finance leaders to reflect on some of the positives they had seen emerge in the way that the NHS operated during the pandemic. The interviews then explored what measures are being taken to 'lock in' these benefits and what risks there will be to realising these benefits over the long term.

| Theme | What are the positives? | Barriers to locking in? |
|---|---|---|
| Stronger system relationships | The sense of a **unified goal**, the **removal of finance as a barrier** to collaboration and the ability to **enact rapid, localised decision-making** all helped facilitate better relationships and partnership working throughout the pandemic. Many referenced how the pandemic has provided a case study for what can be achieved when organisations work together towards a clear shared purpose and objectives. | The pandemic will continue to provide a common cause for partners to rally around, and will continue to aid rapid, effective decision-making. However, with the H2 settlement confirmed, systems must return to operating within control totals; having money back on the agenda may stifle some of the positive relationships developed throughout the pandemic.<br>There remains a lack of consensus over what is meant by 'system working' - for some it is working together and for others it is fundamentally changing and adapting to benefit the system. |
| New ways of working | Largely **enabled by technology** and **strong clinical engagement**; NHS organisations could rapidly adopt new ways of working, ranging from **virtual and remote working** for office and admin staff to **virtual clinics (outpatients)** and **new pathways/service redesign.** These new ways of working create potential opportunities for the future. For example, looking at how space can be better used and accelerating improvements in the impacts healthcare has on the environment. | It is unclear to what extent organisations will choose to permanently embed some of the new ways of working. Many spoke positively about the future (e.g. reduced travel costs, improved productivity, use of space and potentially reduced estates costs, long-term) but also shared concerns (staff wellbeing and mental health, clinicians being resistant to the changes and reverting back to old ways of working).<br>However a clear distinction between "before COVID-19" and "after disruption" has emerged and a strong sense that any temptation to revert to old ways of working will be challenged. One of our contributors referenced a feeling of "no going back" taking hold within their organisation. |
| Improved financial framework | We have already referenced that the removal of money as a reason for disagreement helped systems work together. Establishing the national block contract also saved a lot of time and administration for finance and operational teams (**i.e. removal of PbR and fewer transactions between organisations**). Often this was likely helpful in adopting new ways of working at pace, with funding provided to adopt new technology and changes made with consideration for operational impacts rather than their financial implications. | The pandemic response has likely accelerated efforts to change the financial framework so it incentivises positive outcomes while reducing administrative burden. There is a general consensus that the financial framework should enable wider system collaboration and integration, and embed new ways of working and incentivising improvements in patient outcomes and experiences. In order to achieve this, and with a growing waiting list and a tight fiscal environment, there needs to be a balance between simplicity and ensuring services are funded to best meet need. |

## Key positive changes referenced by interviewees




## PwC view

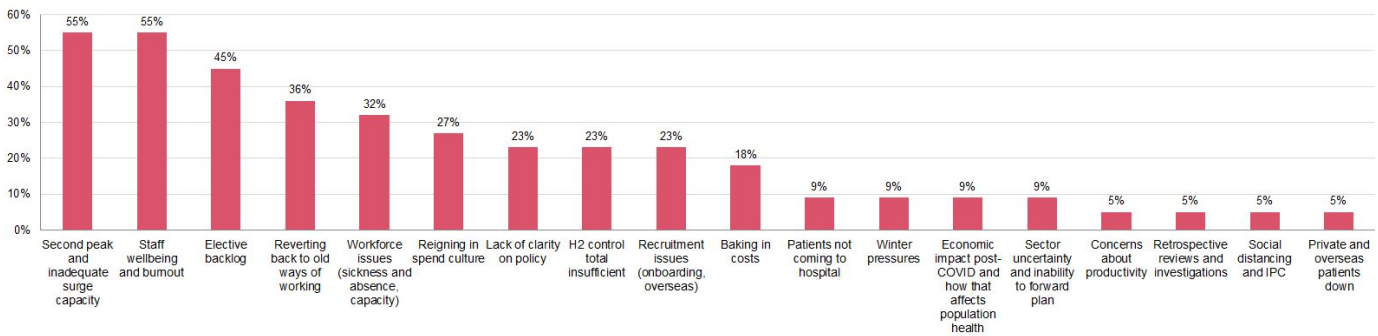
The pandemic response has brought about a significant acceleration in adopting new ways of working, enabled by technology, agile working and increased stakeholder collaboration. This turbocharged pace of change to respond to the pandemic typifies the NHS at its absolute best. These unique circumstances create an opportunity for the system to embed the positive change that has been delivered so quickly, and use it as a springboard to continue to drive development faster in the future. The challenges ahead make seizing this opportunity imperative.

# Overcoming the challenges

The challenges associated with the COVID-19 pandemic have been well documented. We wanted to understand the challenges that NHS finance leaders see as needing to be overcome. We were also keen to explore what short-term actions can be taken to address these challenges and to ensure they don't prevent recovery by becoming a sticking point for organisations and systems.

| Theme | What are the challenges? | How might these be overcome? |
|---|---|---|
| Concerns regarding patient care | A&E attendance levels and referrals from GPs have fallen during the pandemic and there is a concern that patients are not accessing the care they need when they need it, leading to potentially increased harm and levels of acuity.<br><br>As well as the build-up of a backlog, there is a concern that there has been a step change in demand above normal growth levels. For mental health services in particular, it is feared that the pandemic has exacerbated a pre-existing unmet need to an extent that is not yet properly understood. | Systems (including GPs) must work together to reduce avoidable referrals and clinically avoidable demand while ensuring that patients access the care they need. Accelerating the adoption of approaches to proactively identify individuals at higher risk in the community may be a route to offsetting this (e.g. adopting PHM tools and working collaboratively with social services and community groups to support vulnerable patients). Clinically prioritising investments and outcomes from a system perspective aligned to these wider health and social care needs will ensure appropriate patient targeting and maximum value. |
| Operational pressures | The Phase 3 letter shared with NHS organisations in July outlined the objective to return to pre-COVID-19 capacity and reduce the **elective backlog** that has built up during the response to the pandemic. In the face of a **second spike,** winter, local lockdowns, staffing pressures, Brexit, changes in demand for services as society adapts to new ways of working, this will be a significant challenge, particularly considering the increase in demand described above. | Systems will need to work towards returning to pre-COVID-19 capacity, while remaining flexible to respond quickly to changes in demand, policy or further spikes in infection, providing increased capacity where required. These challenges will be accentuated by the H2 settlement and the need for systems to operate within a defined financial envelope. Openness and transparency, along with collaborative working, are central to ensuring this at the system level. |
| Workforce capacity and capability | Many outlined present and future concerns regarding workforce capacity and capability. This included ongoing issues with **sickness and absence, self-isolation and personal issues with dependents, as well as** issues with recruitment (including **medical capacity**, job planning, specialities with long-standing recruitment issues due to posts being difficult to recruit to, and the **postponing of overseas recruitment**). Finally, some expressed concerns about **staff burnout, isolation, and mental health and wellbeing**. | Understanding the impacts changes in working practices have had, both positive and negative, and responding to 'lock in' or mitigate these, could help soften workforce pressures. More significantly, operational and financial plans should be realistic about workforce capacity and recognise this as a limiting factor, particularly in light of likely increased clinical caseloads and external pressures to improve quality and performance trajectories. |
| Financial challenges | Cash has been readily available throughout phase 1 and 2 of the pandemic but now system **H2 settlements** have been confirmed; NHS organisations must seek to **control the spend culture** which has developed during the pandemic and **avoid embedding costs into the run-rate** permanently.<br><br>The NHS's approach to capital planning and allocations was seen as unstructured and reactive before the pandemic, and hasn't improved during its course. There is a desire for greater strategic alignment and structure to how capital is allocated. | CFOs and finance teams will need to work closely with COOs and operational teams to navigate the tensions in the conditions of the Phase 3 letter and the H2 settlement, while working collaboratively with system partners to address shared risk and challenges. Boards can provide challenge to ensure operational and financial plans are deliverable together. Now is also a good time to assess the impacts of changes that have been made - analysing the impacts on patient outcomes and experience, on staff and on finance, and putting in place plans, and supporting contracts, to make those changes sustainable or transition to something that is. Capital funding should be targeted to support such changes. |

## Key challenges referenced by interviewees




## PwC view

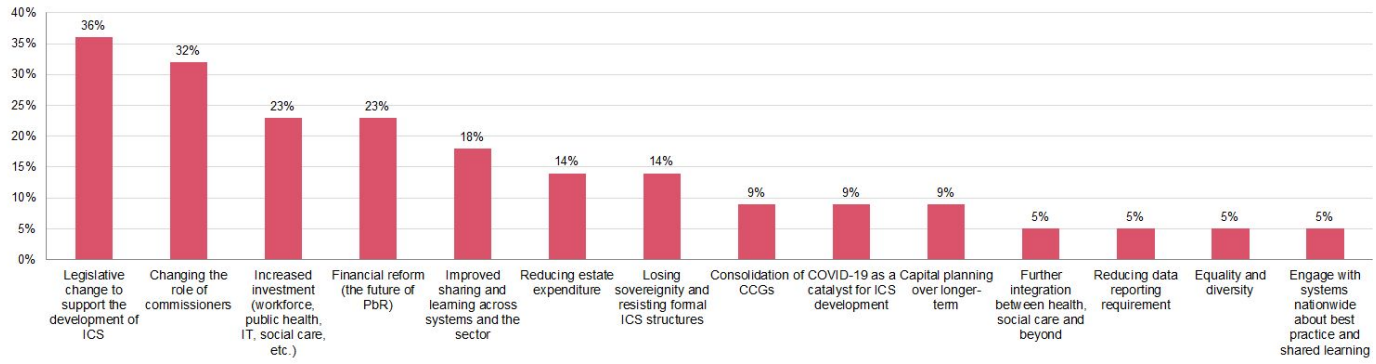
As a direct result of the pandemic, the building of capacity to meet non-elective demand has restricted diagnostic and elective activity, and been further impacted by workforce challenges. A rapidly growing number of patients cannot access the care they need, and their conditions are deteriorating. All plans put in place to deal with this backlog must take into account robust and credible scenarios reflecting the increasing complexity in managing such patients while maximising available capacity in light of a second wave.

# New ways of working

We asked interviewees to reflect on how things will/may change in the short, medium and long term. This aimed to move beyond a discussion about locking in the benefits and overcoming the challenges, and exploring what the sector could have in store as it moves towards new ways of working.

| Theme | Moving towards new ways of working | PwC view |
|---|---|---|
| Future structural change | The local NHS response to the pandemic was based on partnership working and collaboration. Many saw this as a **valuable case study for the further formalisation of system structures** (see page 7), whereas some see these structures as **a threat to organisational sovereignty**. The future **of commissioning and contracting** was also raised as an uncertainty. Many providers explained how commissioners had responded in different ways to the pandemic, ranging from leaders, facilitators to absent. Some commissioners, in turn, have felt they have had to "watch from the sidelines" at times, given the 'hospital' focus and speed of events, although they have worked closely with primary and community care colleagues. Many also supported further strategic consolidation within local commissioning and contracting. Most agreed legislative changes would be needed to facilitate this, rather than the gradual approach taken to date. | Over the last five years, various arms-length bodies (ALB) have been nudging the sector towards system working, largely based on voluntary involvement from partners. The move towards system control totals is adding further formality to this, and the recent experience with the COVID-19 pandemic shows what systems can achieve when they work together. However, some are concerned that this attempts to bypass the Health and Social Care Act of 2012, and groups and associations that do not formally exist as legal entities cannot be accountable for the discharge of public money or delivery against targets. The plan for legislative change should be clarified, approved in principle and articulated to the public to prevent this becoming a barrier to future partnership working.<br>The benefits of increased collaboration across different stakeholders have been clear during the pandemic, with a 'culture shift' arguably having taken place. Maintaining this level of collaboration is essential to delivering and sustaining transformative change. |
| Increased investment | Many wanted to see further investment in areas that proved critical to the response of the health and care system (**public health, social care, care homes**) and others suggested investments to support some of the key enablers (**workforce and IT**)**.** This may need to vary across regions to reflect different starting points and system characteristics, but nevertheless needs to be a strategic and systematic approach. To date, the speed of decision-making has been a real positive, but is not viewed as sustainable. A key challenge will be to find the right local balance between agility and applying proper scrutiny to strategic investment decisions. | H2 settlements have been confirmed which give an envelope for short-term investment. Systems must work together to plan direction of money (capital and revenue) and resources strategically into critical areas; especially if they can show value based on recent experiences with COVID-19. Reviewing prioritisation and impact assessment policies and frameworks with a focus on prevention will help direct funding to those areas which will maximise patient benefits and outcomes. Robust governance around investments will be essential to demonstrating value in terms of patient experiences and outcomes. |
| Financial reform | The block purchasing of NHS services was widely referenced as a positive, and many reflected on the **future of PbR** and ongoing discussions about financial reform. Many referenced the need to find a sustainable balance between incentives and simplicity for the NHS payment mechanism.<br>Along with this, a clear need was identified from a strategic commissioning perspective to decide what happens to contracting and coding within acute trusts to support sustainable, ideally value-based, payment frameworks going forward. | PbR has been a great development in driving increased elective activity and expanding independent supply to bring down wait times, as well as improving capturing of clinical data, but it comes with an administrative burden. Discussions on financial reform should continue to develop the next iteration of the financial framework (to deal with the growing wait list and allocate resources to where they are most needed), continue to support patient choice, and provide system-wide financial flexibility and risk mitigation. |

## Key examples of what new ways of working may entail - referenced by interviewees




## PwC view

The impact of the pandemic has been significant at an operational level and in accelerating change. However, the need for further significant transformation has not gone away. Increased focus at system level during this time, together with simplifying and streamlining finance, decision-making and governance mechanisms has increased responsiveness and the ability of organisations to rapidly implement change. It is essential that these benefits are identified, embedded and enhanced appropriately to support long-term financial viability and sustainability and improved patient outcomes.

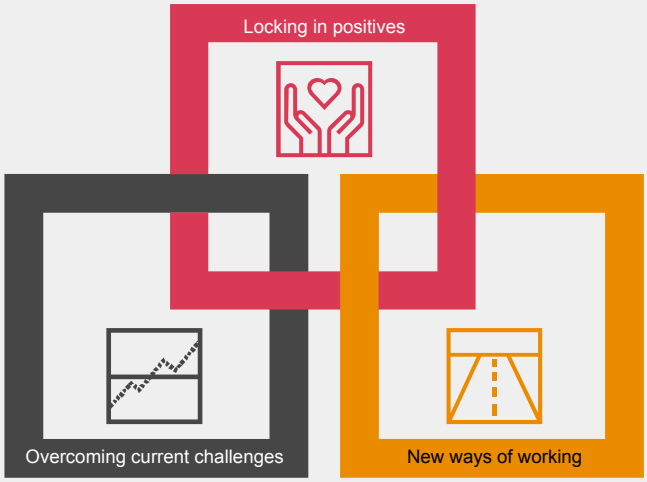
For the past five years we've been laying the groundwork for system working and collaboration. Our response to this pandemic would have been curtailed if it had not been for the significant investment by colleagues across the patch.

**Chief Finance Officer, NHS Trust**

There is missing architecture on system regulation and the incentivisation that connects the funding to performance…that needs to recognise performance, and that doesn't return to the complexities of PbR, disputes, and arbitrations.

**Director of Finance and Performance, NHS Trust**

# In summary: what we heard from CFOs




**Locking in positives**
1. Stronger system relationships
2. New ways of working
3. Improved financial framework

**Overcoming current challenges**
1. Concerns regarding patient care
2. Operational pressures
3. Workforce capacity and capability
4. Financial challenges

**New ways of working**
1. Future structural change
2. Increased investment
3. Financial reform

The NHS response to COVID-19 has resulted in significant positive and sustainable changes, particularly in terms of partnership working, accelerated decision-making, and adoption of technology-enabled new ways of doing business. With funding envelopes for the rest of the financial year set, and the clear emergence of a second wave, there remain a number of challenging issues that need to be resolved in the short term in order to get the NHS back on track.

Moving forward, there are some clear changes NHS finance leaders would like to see as the sector moves towards new ways of working, and we would echo most of these.

## Structural change

Structural change was high on most agendas. The NHS response to the pandemic was based on positive system working and relationships. Some temporary measures were enacted to support this (block purchasing of health services, less transactional cost, streamlined decision-making), many of which may be changed or phased out.

Whereas many see the positive ways of working as a case study for further integration, some see these changes as a threat to organisational sovereignty. This, along with the changing role of commissioners (shifting from clinical to strategic commissioning, and further consolidation and aggregation within the sector) should be underpinned by legislative change. We anticipate that Simon Stevens' announcement that NHS England and NHS Improvement is expecting new legislation "in the first half of 2021" should provide much-needed clarity.

## Financial reform

It seems inevitable that changes in the financial framework will be fast-tracked. Discussions on moving away from PbR and developing something new have been on the table for years, but have been paused throughout the pandemic. Balancing the need to incentivise positive behaviours and outcomes against reducing transactional and administrative burden, is a key responsibility for finance leaders at a national and local level.

## Planning

On the following page we have outlined actionable next steps for NHS CFOs with specific points to consider when identifying the positive changes following COVID-19 and building on partnership and system working. We have also set out considerations when balancing short and long-term planning which can be supported by national leaders in two ways:

1. Continuing the 'system first' theme by requiring plans to be coordinated at a system level. This should be progressively more than a simple 'adding up' of organisational plans, with increasingly coordinated planning assumptions and prioritisation.

2. Recognising the level of uncertainty in the system, we have recommended that systems conduct scenario planning exercises which recognise local best estimates of how demand and capacity will move over the coming year. The centre can support this in the next planning round by establishing a 'base' scenario that is consistent across the whole country, and requiring return of 'likely' and 'reasonable worst case' scenarios determined within systems. This will benefit national finance leaders in being able to understand the range of likely outcomes either side of a base set of assumptions, avoiding a situation where plans with very different bases are aggregated to provide an NHS view, while still giving the richness of system plans that reflect best estimates 'on the ground'.

# PwC views

## Actionable next steps for NHS CFOs

The ramifications of this pandemic will be long-lasting and, during these volatile and uncertain times, it is more challenging than ever to proactively plan for the future.

The short-term response has inevitably focused on mobilising and maintaining capacity to meet anticipated pandemic needs, as opposed to any form of longer-term financial planning. As we look to the mid-long term, CFOs in the NHS have a key role to play. Money is now firmly on the agenda for H2 but must now contend with ongoing operational pressures, workforce challenges, and the risks associated with a second spike and inadequate capacity. Organisations and systems will need to strike the right balance between affordability, cost and capacity, while at the same time planning towards meeting constitutional standards. Systems will also need to continue working together to ensure they are working within their allocations and deploying resources appropriately to respond to changing circumstances while proactively managing financial risks.

As **actionable next steps**, NHS CFOs should consider the following:

### Identify the positive changes following COVID-19 and agree on the ways of working that you wish to retain

**Points to consider:**

- Dedicate resource to analysing the financial and non-financial impacts of changes made within your organisation and across the system.
- Review the impact on patient experience and outcomes, including equality of access to services for hard-to-reach and vulnerable patients.
- Understand the impact on staff wellbeing, what has worked well and what could have been done differently.
- Assess the benefits of different temporary financial and contractual measures implemented during the pandemic and understand what elements can be retained. If possible, work with system partners to determine a financial framework to manage system risks while also incentivising the right behaviours (efficiency, innovation, outcomes) without being too complex or needing excessive administration.
- Identify the decision-making processes that added value during the pandemic and determine how these can be retained. For processes that didn't work; how can these be changed or replaced to make us better-placed going forward?

### Build on partnership and system working

**Points to consider:**

- Establish and work towards a common goal and build on strong working relationships with key partners at all levels to ensure that organisations and the system as a whole are even more responsive to ongoing and any emerging challenges that require stakeholders to make and implement decisions quickly and 'do the right thing' for their patients and communities.
- Ensure that clinicians continue to lead and are engaged in identifying and implementing changes and that wider patient and service user 'voices' are heard.
- Continue to actively work with clinical, professional and system colleagues/partners to develop scenario planning models (covering activity, capacity and finance) to reflect any changes in the operating environment and assumptions and to inform responses. Assess the impact from both a system and individual organisation basis and collaborate closely with stakeholders to manage these effectively in a coordinated and integrated way.

### Balance short and long-term planning

**Points to consider:**

- Review the impact on operational capacity caused by the elective backlog, and the continued need for social distancing measures and IPC; and work with staff and partners to bridge capacity gaps and report areas of concern.
- Conduct a scenario planning exercise with system partners to understand how surge capacity must be deployed to manage variations in demand caused by local outbreaks, a third spike, and winter pressures, and identify how emerging risks can be quickly addressed and the impact appropriately mitigated.
- Produce a clear, shared view of resource allocation across systems (this should reconcile to organisational plans but be more than a simple aggregation) and be open about areas of risk (i.e. ICU, cancer, emergency care, stroke and diagnostics).
- Identify workforce specific KPIs which are of concern (e.g. staff self-isolating, staff groups at risk of burnout, remote productivity) and work with workforce colleagues to determine how these can be monitored and improved.
- Understand the longer-term impacts of the pandemic on financial sustainability and consider what measures worked well and should be retained, what could have been done better and what should be phased out?

In the second wave… we'll likely have to go cap-in-hand straight to the Treasury as the H2 settlement won't cover us. If systems cannot spend within their settlements then there's no money left.

**Senior Finance Leader, NHSE/I**

With the tragic loss of life, and the years of financial instability to follow; we owe it to our staff and patients to come out of this strong, and make the most of a bad situation.

**Senior Finance Leader, NHSE/I**

**Focus on: overcoming clinical resistance to new technologies and approaches and proactively engaging to develop a mutually beneficial way forward**

Clinicians had been encouraged to use a range of technologies to support patients to access healthcare throughout the pandemic. One of our interviewees outlined how clinicians in their Trust had always insisted that face-to-face consultations were best and had resisted new technologies. The Trust's outpatient transformation programme targeted 1% of all outpatient appointments to be conducted remotely but by May 2020; the reported level was 76%. However, 5 months after these measures were implemented, clinicians are pushing for more face-to-face appointments, expressing concerns that their ability to provide quality care is being impacted. The executive team are keen to lock in these positives but are conscious that if they don't work with clinicians to present a clinical case, teams will revert back to old ways of working.

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