



Llywodraeth Cymru  
Welsh Government

## Internal Audit Service Report

# Review of Covid-19 Assurances: Lessons Learnt & Reflections

January 2022

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<b>Report No:</b>	qA1481090
<b>File Reference:</b>	373 21/22

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## 1 INTRODUCTION

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- 1.1 A wide range of interventions were introduced by the Welsh Government (WG) in response to the Covid-19 pandemic and to mitigate the restrictions on normal life which had to be put in place. These interventions were established at pace, funded through the Covid-19 Reserve. By March 2021, over £5bn had been allocated through the WG budgetary process from this Reserve. These interventions varied significantly from grant schemes to new policy implementation to the repurposing of existing funds and are being categorised using the following six headings:
- Cross Organisational;
  - Supporting the Economy;
  - Health & Public Services;
  - Voluntary Sector Communities;
  - Transport; and
  - Reconstruction.
- 1.2 An assurance map has been prepared by Internal Audit (IAS) to support Covid-19 accountability, setting out for each intervention the controls, oversight and assurance in place. This Assurance Map uses the “3 lines of defence” model (**Appendix A**), with the information gathered in the “third line” relating to independent, objective internal and external assurance sources.

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## 2 SCOPE & PURPOSE OF REVIEW

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- 2.1 We have reviewed the internal and external assurances gathered for the Assurance Map and reflected on the common themes, issues and trends, in order to:
- ensure the WG is ready for any scrutiny of the actions it has taken;
  - learn lessons about what has worked well and less well; and
  - provide assurance to the Permanent Secretary.
- 2.2 This report sets out what we have learned from the many assurance reviews carried out on the Welsh Government’s Covid-19 interventions. Our aim is to share good practice we have identified which, if adopted consistently, should assist the WG by:
- supporting a learning culture;
  - identifying the common barriers and issues that others have experienced;
  - highlighting potential solutions;
  - providing ideas on how approaches might be improved;
  - showing good practice so this can be repeated; and
  - avoiding ‘reinvention of the wheel’.
- 2.3 The consistent messages, good practice and pitfalls noted in the various assurance reports covering a wide range of Covid-19 interventions are set out so they can be considered actively by ongoing schemes and be reviewed when, or if, any new interventions are approved.
- 2.4 **Appendix B** lists the assurance reports reviewed for this exercise, the author and the intervention to which it relates. These relate to 2020/21 interventions. Further assurance will be available in the future as interventions close or further assurance reports / evaluations are completed. At the point this analysis was conducted, there were no assurance reports relating to interventions in respect of “reconstruction” ready for review.

### 3 EXECUTIVE SUMMARY

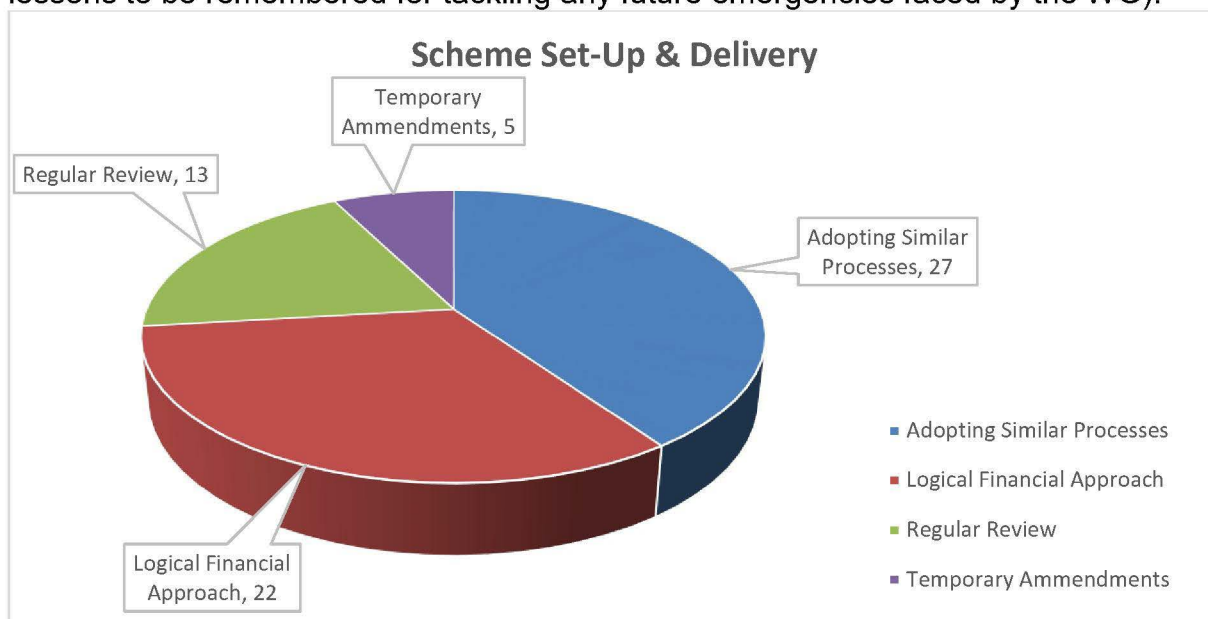
3.1 We reviewed internal audit reports, programme and project management (PPM) reports and evaluation reports to identify the key observations. To analyse this information effectively, we used seven domains and, within each, agreed sub-domains based on recurring observations. This structure is set out below:

Scheme Set Up & Delivery	Structures, Roles & Responsibilities	Governance & Decision Making	Financial Control & Management	Collaborative Working & Engagement with Stakeholders	Audit Trail & Documentation Retention	UK GDPR / Counter Fraud
Adopting Similar Processes	Remit	Covid MA Process	Repurposing of Funds	Advice & Support	Timelines	Compliance
Temporary Amendments	Capacity	Decision Making Framework	Financial Monitoring	Groups	Record Keeping	Completed Documentation
Regular Review	Training	Risk Appetite	Regular Reporting	Regular Meetings	Closure Work	Post Completion Monitoring (PCM)
Logical Financial Approach	Guidance	Reporting Structures	Existing Arrangements	Using Specialist Knowledge		
	Lessons Learned		Use of Finance Staff			

#### Scheme Set-Up & Delivery

- 3.2 Due to the nature of these interventions, actions to establish them were delivered to tight deadlines and timeframes. Where completely new schemes were required, management looked to other similar schemes and, by adopting their processes, embedded good practice from the outset, providing a degree of confidence and assurance upfront. An example of this is the National Food Parcel scheme where an existing UKG Defra template was adopted and used to provide the WG with up-to-date, reliable management information.
- 3.3 Temporary amendments were also made to existing schemes and policies to address issues highlighted by Covid-19. For example, amendments were made to the WG Overtime Policy to adapt to the shift arrangements for the ECC(W).
- 3.4 In some cases, however, interventions had to be established from scratch with little lead-in time. Initially, this resulted in some teething problems requiring regular review but management reacted quickly and revised guidance, offered additional support and responding to queries from stakeholders in a timely manner, enabling new processes to become embedded. An example of this is the Coronavirus Childcare Assistance Scheme (C-CAS).
- 3.5 In general, prior to MA approval for an intervention, expected costs appear to have been well considered and challenged. A number of interventions were rolled-out in phases, so the appetite for and success of these schemes could be assessed prior to further funds being allocated. For example, the total consequential funding received from the UKG was not fully allocated to the Cultural Recovery Fund initially but was released in phases.

- 3.6 There were also good examples of required funding (budgets) being calculated to ensure the correct costs were included in MAs. For example, a logical and consistent approach was applied by management for the Emergency Hardship Fund to identify the quantum of costs associated with the interventions, which fed subsequently into the MA process.
- 3.7 The chart below shows, for Scheme Set up & Delivery, the frequency with which the sub-domains were referred to in relevant assurance reports, indicating the key considerations for lessons learned (both negative lessons to learn and positive lessons to be remembered for tackling any future emergencies faced by the WG).



- 3.8 The following good practice points are identified for ongoing and future schemes:
- Adopting Similar Processes – Consider existing processes and systems in place for similar schemes first and, if appropriate, adopt them to aid the fast-paced set up of interventions whilst ensuring adequate controls are in place.
  - Temporary Amendments – Consider minor amendments to existing arrangements as opposed to “reinventing the wheel”. This can assist in developing interventions at pace.
  - Logical Financial Approach – Adopting a consistent approach to identify that the quantum of costs associated with interventions supports good cost estimation.
  - Regular Review – Monitor processes continually and update them using an agile and flexible approach, so they remain “fit for purpose” and can incorporate lessons as they are learned.

### Structure, Roles & Responsibilities

- 3.9 Structures, roles and responsibilities varied significantly between the Covid-19 interventions, with some being run directly by the WG whilst others were delivered in conjunction with Local Authorities (LAs), NHS Wales, other public bodies and the Third Sector. A clear remit was needed to ensure operational effectiveness and the achievement of required outcomes.

3.10 The importance of this was highlighted within the Audit Wales report on “Governance in the NHS During the COVID-19 Crisis”. Many of the interventions used Terms of Reference as a mechanism to define remit, roles and responsibilities.

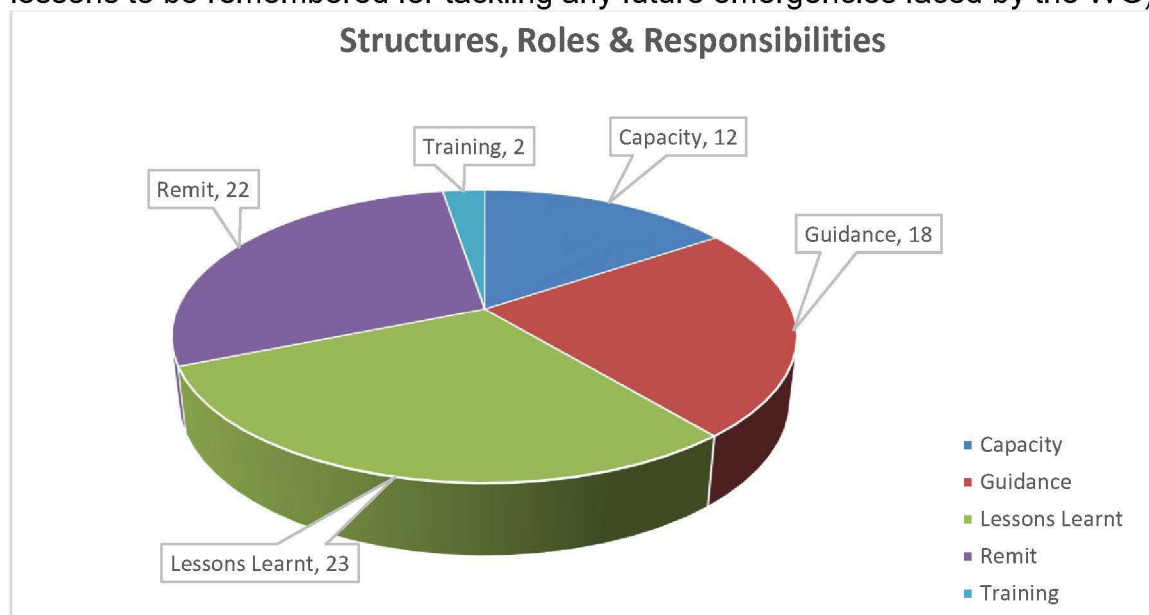
[The NAO has drawn some interesting conclusions about the impact of delivering “centrally” or “locally” on the comparative success of different UKG Covid-19 interventions. The WG might also wish to reflect on the choices it made and their relative success, in due course.]

3.11 Most WG interventions utilised existing WG staff. However, where additional capacity - either through recruitment of the redeployment of staff - was required, decisions were taken to address capacity issues, with the relevant evidence retained. Embedding these new staff was key. For example, with the Economic Resilience Fund (ERF), as staff were introduced into a new environment they were provided with training sessions, comprehensive desktop instructions and team-led review meetings to ensure all were able to adequately undertake the tasks required of them in a timely manner.

3.12 Guidance and FAQs from the WG to delivery partners were devised and set out clear responsibility and reporting lines. These documents have been reviewed and revised as schemes have been refined, for example, there have been updates between the various phases of funding in relation to the Non-Domestic Rates scheme. Working with partners can be effective where there is a clear “single point of contact”, consistency of approach, and mechanisms for monitoring the combined impacts on partner organisations of separate WG commissions.

3.13 We believe a standard process to capture lessons learned should be built into all interventions and allocated to an individual, group or board to monitor and oversee. Although this could be completed retrospectively, best practice suggests completing lessons learned while a scheme is ongoing produces a more complete evaluation which more accurately reflects operational practice and experience.

3.14 The chart below shows, for Structures, Roles & Responsibilities, the frequency with which the sub-domains are referred to in relevant assurance reports, indicating the key considerations for lessons learned (both negative lessons to learn and positive lessons to be remembered for tackling any future emergencies faced by the WG).



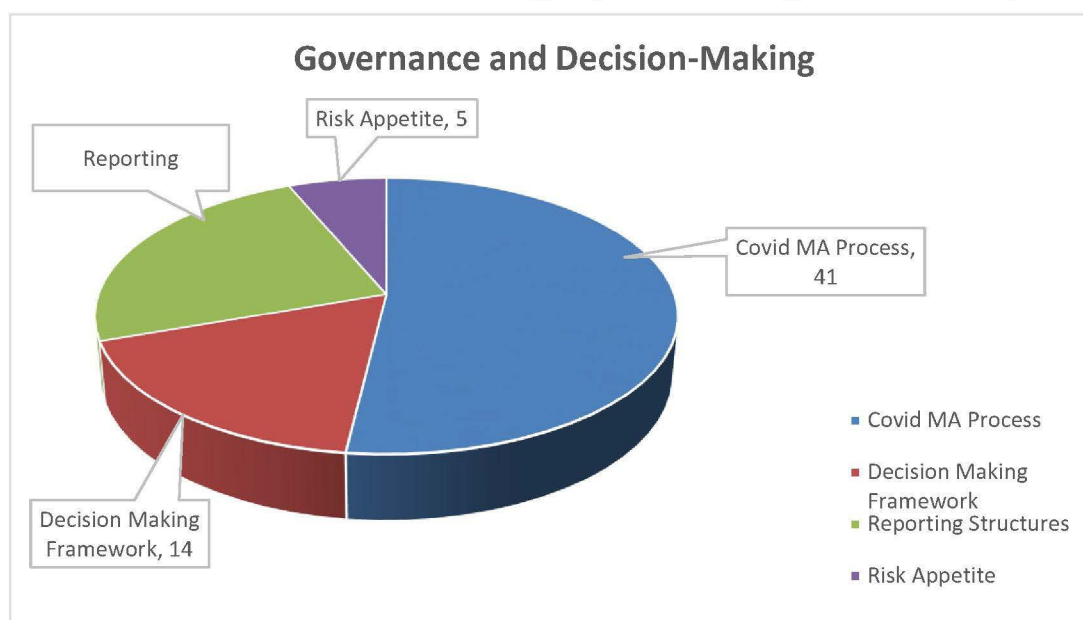
- 3.15 The following good practice points are identified for ongoing and future schemes:
- Remit – Establish (and review) clear roles, responsibilities and reporting lines to ensure actions are taken at the appropriate levels and within individuals' remits.
  - Capacity – Calculate clearly the capacity required to deliver an intervention so either the resource required can be provided or appropriate decisions can be taken to address/mitigate any shortfall.
  - Training – Devise and deliver relevant training to staff working on specific interventions to help them undertake their role. This can be achieved via training courses, on-the-job support or detailed and up-to-date desk instructions.
  - Guidance – Maintain up-to-date guidance documents and share with all relevant stakeholders.
  - Lessons Learnt – Create Issues Logs (positive and negative) *from the start* of an intervention and use them to support periodic lessons learnt exercises, to help deliver better future outcomes and disseminate good practice across WG.

### **Governance and Decision Making**

- 3.16 Due to uncertainty about the level of resources that would be required to respond to the pandemic, increased oversight and evaluation of the possible interventions was required, to safeguard public money and maintain public trust in the WG. The “Star Chamber” was established at the end of March 2020 at the request of the First Minister to carry out a reprioritisation exercise. This group also provided advice to the Minister for Finance and Trefnydd in relation to the deployment of available resources held centrally to address the Covid-19 crisis. All interventions requiring funds from the Covid-19 Reserve were presented and reviewed by the Star Chamber prior to MA submission.
- 3.17 Submissions were required to be supported by a Funding Decision template (including a risk statement) when funding was in excess of £5m. Reviewing the assurance reports identified occasions where these templates were not completed and signed in a timely manner, impacting on the effective scrutiny by the Star Chamber and Ministers. However, many of the templates have since been completed retrospectively, as noted in a number of the assurance reports.
- 3.18 Interventions required a structured framework to secure the desired final outcome. This involved agreeing the risk appetite, approval process and structures that underpin an intervention. For example, an NHS Wales assurance report in relation to field hospitals identified the benefits of establishing, and then refining, the decision-making framework that sets out which decisions (operational and strategic) require approval by which function. The report also identified that changing the risk appetite could aid a faster decision-making process.
- 3.19 Clear reporting lines needed to be set up to obtain the required approvals, monitor performance and help ensure the overall success of the interventions. For Covid, these structures included reporting to Ministers and Oversight Groups. Review of the Gateway assurance report on the Bus Support intervention stated the “Programme Board set a good example of governance and decision making”.

3.20 A number of the intervention governance groups reviewed actions, risks and issues logs as part of their scrutiny role. Some of the interventions, such as Personal Protective Equipment (PPE) and Test, Trace Protect (TTP), were subject to a “deep dive” by independent ARAC members who reported subsequently to their Committee with their findings.

3.21 The chart below shows, for Governance & Decision-Making, the frequency with which the sub-domains are referred to in relevant assurance reports, indicating the key considerations for lessons learned (both negative lessons to learn and positive lessons to be remembered for tackling any future emergencies faced by the WG).



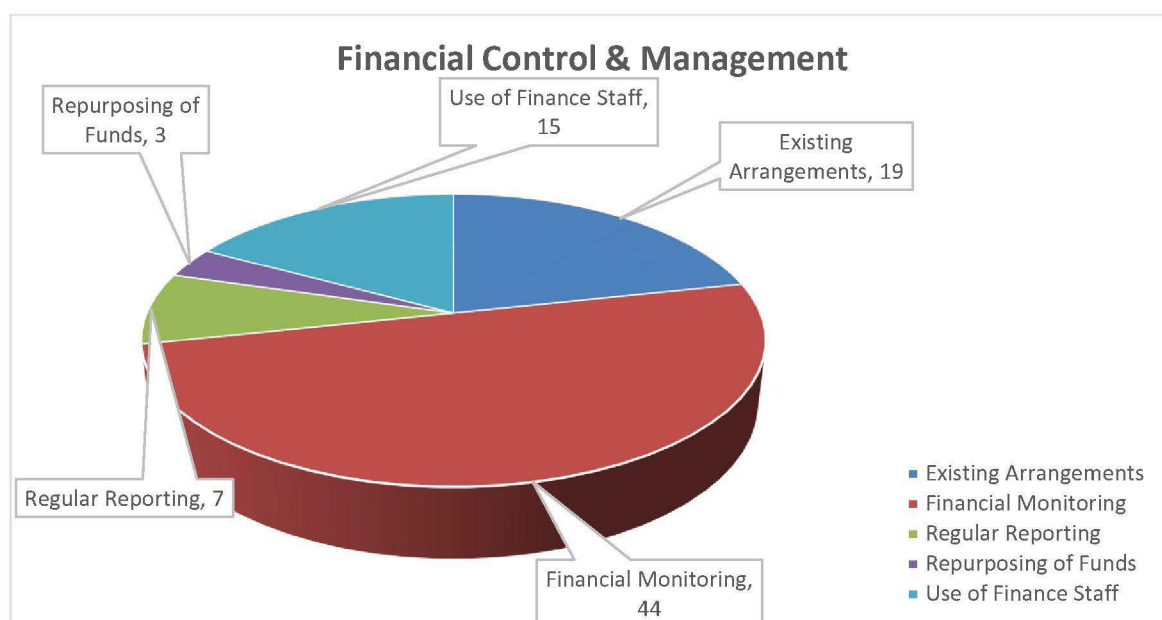
3.22 The following good practice points were identified for ongoing and future schemes:

- Covid MA Process – Complete MAs as fully as possible with the necessary approvals to maintain effective governance. Use standard modifications to the requirements to support decisions during exceptional circumstances, such as the Funding Decision template, to aid effective decision-making at pace.
- Decision Making Framework – Design an appropriate intervention-specific framework, implement and then review it to ensure outcomes are achieved.
- Risk Appetite – Consider the balance between delivering at pace and risk and agree an intervention risk appetite and record this in a clear risk appetite statement or policy.
- Reporting Structures - When considering decision-making and reporting structures, take into account the need to demonstrate accountability. The WG Covid-19 “Plan on A Page” provides a helpful starting point for the future and should be reviewed and incorporated in a future response framework.

**Financial Control & Management**

- 3.23 Due to Covid-19, Ministers were under increased pressure to react quickly to events and announce decisions in timescales that would not be expected under normal circumstances. However, the principles of regularity, propriety and value for money still needed to be considered (*Managing Welsh Public Money*). Interventions were funded predominantly from consequential monies from the UKG or from repurposed or unallocated WG funds.
- 3.24 Finance, and specifically Strategic Budgeting, monitored the Covid-19 Reserve Fund and tracked allocations to MEGs and BELs. As of April 2021, all 2020/21 allocations had been matched to Group budgets following the WG budget process. The Covid-19 funding “dashboard” which was developed provided a simple, effective and clear way to keep track of allocated funding.
- 3.25 Finance “Bird-Table” meetings organised by Strategic Budgeting were established and attended by finance officials from across WG Groups. Internal Audit also attended these meetings, especially during the first wave and the establishment of many of the interventions. These meetings ensured total transparency on budgets and costs for Covid-19 responses across the whole of the WG finance function.
- 3.26 Where funding was not fully utilised, funds were either repurposed or returned to the Covid-19 reserve fund. Management were aware of the requirement to return any unused funds.
- 3.27 Monitoring systems were developed and existing systems adapted to ensure the WG had effective and reliable monitoring and reporting mechanisms in place to monitor financial and performance outcomes. To support any financial monitoring, robust reporting lines and tools were needed to support decisions for continued funding, for example. There were often daily operational team meetings and SRO updates throughout implementation phases covering financial performance and monitoring activity.
- 3.28 Existing WG arrangements were adopted (and adapted) where applicable. For example, the grant management process was utilised with the Grants Centre of Excellence providing additional support. Grant award letters represent a legally binding agreement between WG and grant recipients allowing specific terms and conditions to be set, ensuring grant awards have been properly safeguarded.
- 3.29 For interventions to operate as intended, in many cases the use of finance staff was vital, whether this was for monitoring and reporting activity, embedding controls into a new system or undertaking value for money exercises to ensure best outcomes. For example, a number of the NHS Wales Audit & Assurance Reports discuss the benefits of identifying key finance tasks prior to redeploying staff.
- 3.30 The chart below shows, for Finance Control & Management, the frequency with which the sub-domains are referred to in relevant assurance reports, indicating the key considerations for lessons learned (both negative lessons to learn and positive lessons to be remembered for tackling any future emergencies faced by the WG).





3.31 The following good practice points are identified for ongoing and future schemes:

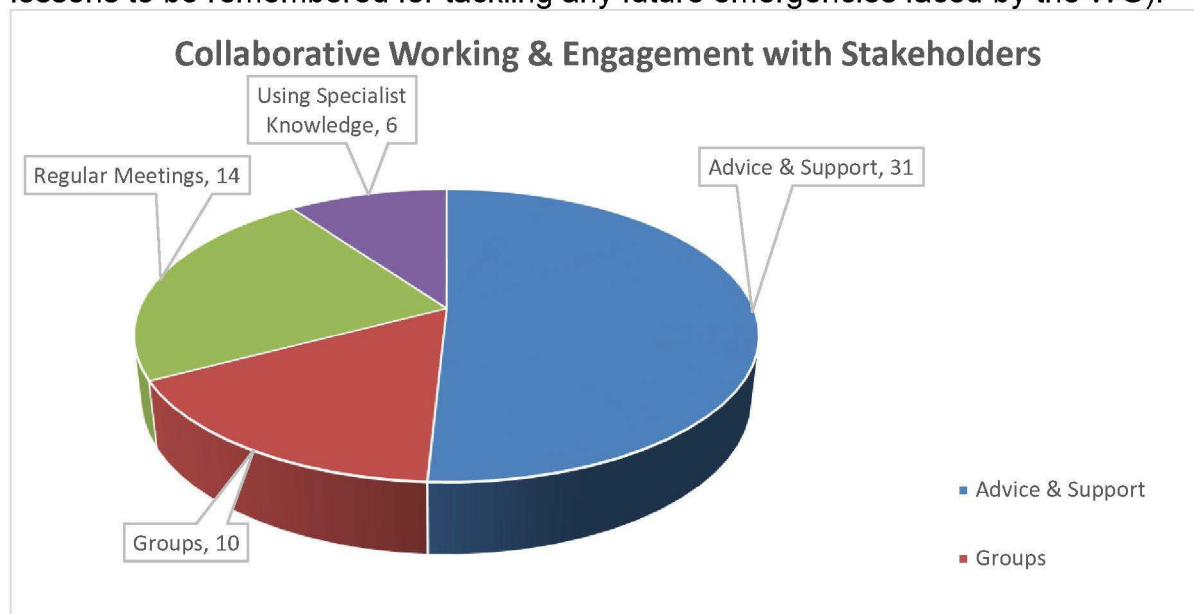
- Repurposing of Funds – Consider increased flexibility and repurposing of existing funds, where possible, to deliver the most effective outcomes.
- Financial Monitoring – Establish comprehensive, understandable and user-friendly monitoring systems from the outset to ensure all funds are properly managed and accounted for.
- Regular Reporting – For openness and transparency, undertake regular reporting using appropriate governance arrangements in place.
- Existing Arrangements - Where possible, adopt and adapt existing processes and systems to ensure built-in and reliable, tested controls are in place.
- Use of Finance Staff - Understanding the most effective use of finance staff and where their skills are most beneficial within the intervention can add value.

### **Collaborative Working & Engagement with Stakeholders**

3.32 We looked to see whether a logical and consistent approach had been implemented in collaborative working with WG colleagues and other stakeholders, to ensure the most efficient use of resources in relation to scheme design and set up whilst still ensuring controls around specific schemes.

3.33 By providing the right level of advice and support to delivery partners, grant applicants and other stakeholders, WG assisted proactively in reducing the potential risk around intervention failure. There were instances noted where stakeholders worked together in developing training and guidance documents to assist others. For example, within the Medicines to the Shielded intervention working with Local Authorities and other suppliers.

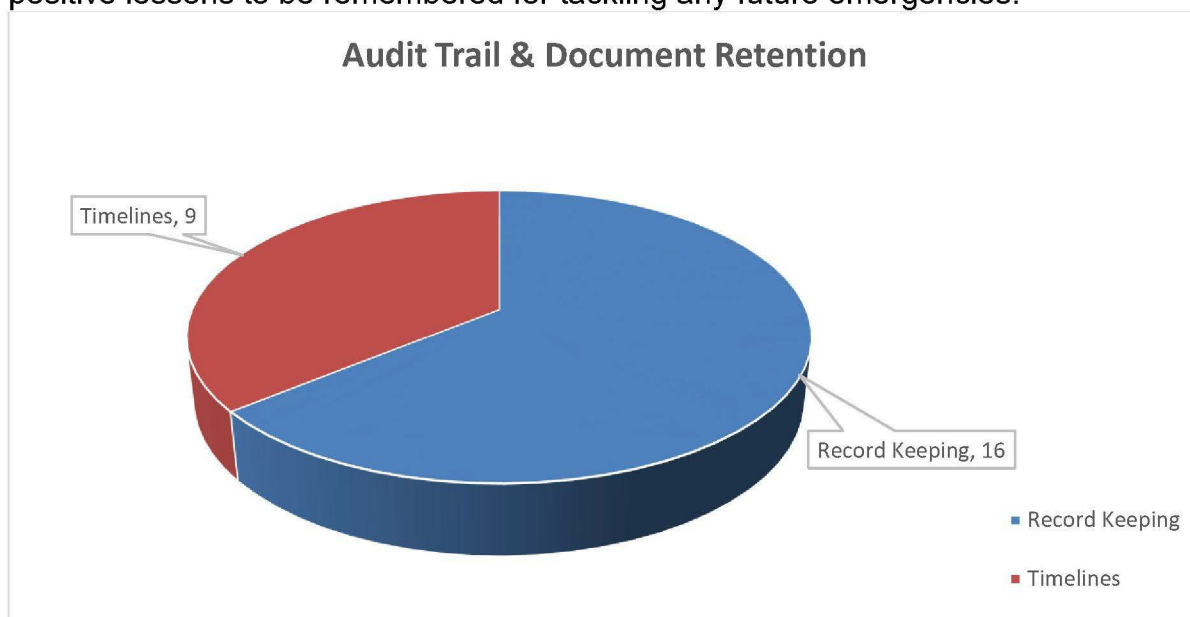
- 3.34 Many of the interventions had groups, boards and oversight committees set up to monitor progress and provide support and scrutiny as needed. These structures needed to be at the right level, have the right membership and frequency of meetings and were able to readjust as interventions developed.
- 3.35 Through the implementation of regular meetings, progress was monitored, good practice was shared and feedback provided from all parties. WG officials met and worked closely with a wide range of delivery partners and UK Government counterparts on a number of the interventions during the period reviewed.
- 3.36 Using expertise and specialist knowledge was a further way of ensuring the best chance of success and external parties were used to provide support when needed. For example, an NHS Wales Audit and Assurance Services report identified collaborative working between Senior Finance officials and Procurement Managers as key to achieving the rapid but controlled purchase of PPE.
- 3.37 The chart below shows, for Collaboration and Engagement, the frequency with which the sub-domains are referred to in relevant assurance reports, indicating the key considerations for lessons learned (both negative lessons to learn and positive lessons to be remembered for tackling any future emergencies faced by the WG).



- 3.38 The following good practice points are identified for ongoing and future schemes:
- Advice & Support - Share advice and support colleagues and delivery partners to ensure the desired outcomes.
  - Groups - Ensure groups and boards remain fit for purpose and have a clear remit. Collaborative working is an effective way to problem solve.
  - Regular Meetings - Schedule meetings with relevant stakeholders not only to monitor progress but also to ensure issues are highlighted at the earliest opportunity.
  - Using Specialist Knowledge – Seek specialist knowledge, where appropriate, to achieve desired outcomes.

**Audit Trail & Document Retention**

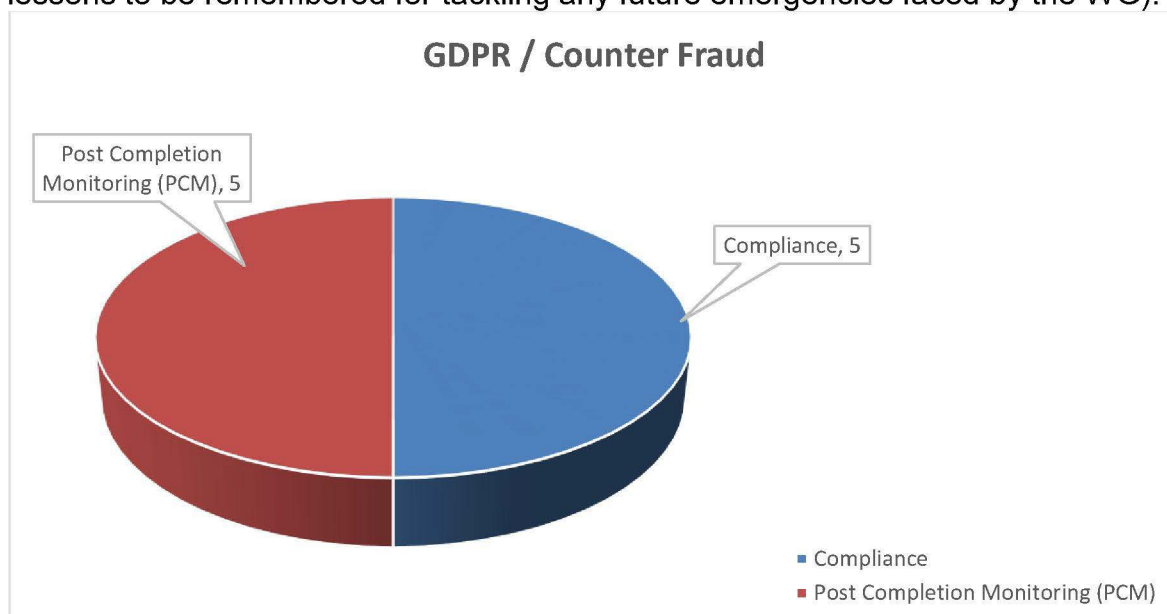
- 3.39 We looked to see whether up-to-date and comprehensive records had been maintained, as robust records management is critical to evidence decisions made and the rationale behind them in relation to all interventions. This will become increasingly important in the future Covid-19 Public Inquiry.
- 3.40 Covid interventions were established at pace. The maintenance of a timeline document detailing key activities, decisions taken and milestones, as well as key personnel involved, were important tools to act as evidence of work completed. Internal Audit’s own Covid assurance work, as well as the evaluations reviewed, often found that record keeping was not initiated from the start of the pandemic. In several cases, groups and teams had started to construct a record but this was not universal and a consistent approach (tools and techniques) had not been used.
- 3.41 We looked for an audit trail of evidence from the inception of the intervention to close-down. This could include MA approvals, privacy notices, risk assessments and details of all decisions taken. Arrangements have now been put in place to provide a structure to the retention of these records on iShare.
- 3.42 The chart below shows, for Audit Trail & Documentation Retention, the frequency with which the sub-domains are referred to in relevant assurance reports, indicating the key considerations for lessons learned (both negative lessons to learn and positive lessons to be remembered for tackling any future emergencies).



- 3.43 The following good practice points are identified for ongoing and future schemes:
  - Timelines – Establish from the start and then maintain a timeline detailing key activities and decisions relating to the intervention. A Covid-19 Timeline Decision Log has been created and retained on the intranet.
  - Record Keeping – Document decisions made and actions taken for accountability purposes. “The Accountability Framework: Plan on a Page” provides a guide for what information needs to be captured.
  - Closure Work – Obtain, review and retain in a structured way all relevant documentation to support “legacy” analysis, review and verification.

**UK GDPR / Counter Fraud**

- 3.44 A number of the interventions involved WG utilising personal data of some kind. Consequently, accountability and responsibility for that data rests with the WG. Demonstrating this accountability included developing and publishing Privacy Notices to detail how the data would be processed, as in the case of the Shielded Patient List and use of Vaccine data for the Covid Pass, and providing guidance to delivery partners processing data for the WG, as in the case of the LAs processing Self-Isolation payments to eligible people.
- 3.45 The assurance reports, generally, noted compliance and adherence to UK GDPR, for example the report on the NDR linked grants intervention, where data sharing agreements were established between the WG and LAs to allow the transfer of information relating to payments made.
- 3.46 The risk appetite during Covid-19 changed, in particular in relation to the risk of fraud, as urgent funding needed to be distributed at pace. The Head of Counter Fraud has been in regular contact with the WG teams delivering some of the higher-risk funding interventions. A Counter Fraud Post Assurance Monitoring Team has been set up to assess potential fraud risk and suspected cases.
- 3.47 Post- assurance monitoring will be critical to mitigating the risk of fraud. However, this remains “work in progress” which has only recently commenced as, under the ERF Grant Award Letter conditions, post-assurance checks were not planned to commence until 12 months after payment and will continue for some time.
- 3.48 The chart below shows, for UK GDPR / Counter Fraud, the frequency with which the sub-domains are referred to in relevant assurance reports, indicating the key considerations for lessons learned (both negative lessons to learn and positive lessons to be remembered for tackling any future emergencies faced by the WG).



- 3.49 The following good practice points are identified for ongoing and future schemes:
  - UK GDPR Compliance – Document decisions made and actions taken during Covid-19 for accountability purposes. “The Accountability Framework: Plan on a Page” guides officials through the information the WG needs to capture. This applies for both personal and business information and data.

- Post Completion Monitoring – Establish the overarching objective of PCM (which would be expected to be maximising the recovery of public funds). In response, implement a counter-fraud and debt-recovery policy and approach appropriate to the level of risk/value and cost of recovery.
- PCM is not solely about identifying fraud - it includes identification of error and duplication and, as such, the following can help to safeguard public funds:
  - (i) update Fraud Risk Assessments with any new threats, particularly as they relate to higher risk of Covid funds;
  - (ii) identify lessons learnt and document and date them;
  - (iii) make use of all fraud prevention data-driven tools and opportunities and use data analytics, sampling/stratification and risk analysis to enhance the efficiency, economy and effectiveness of PCM activity;
  - (iv) include in award letters:
    - a. fraud prevention clauses which require applicants to be aware of compliance with post-assurance processes;
    - b. an 'assurance conformation' for applicants to self-declare prior to PCM, if they now believe they have claimed in error or outside of the conditions, giving them the opportunity to identify and repay funds (best practice (HMRC) refers to these as an "amnesty statement");
  - (v) bring any deliberate embellishment in the claim for funding, suspicion or indication of potential fraud to the attention of the Head of Counter Fraud for advice and to agree the appropriate response; and
  - (vi) consider all applicable risks in the case of each intervention and report on overall risk and recovery to the relevant oversight body in a timely manner.

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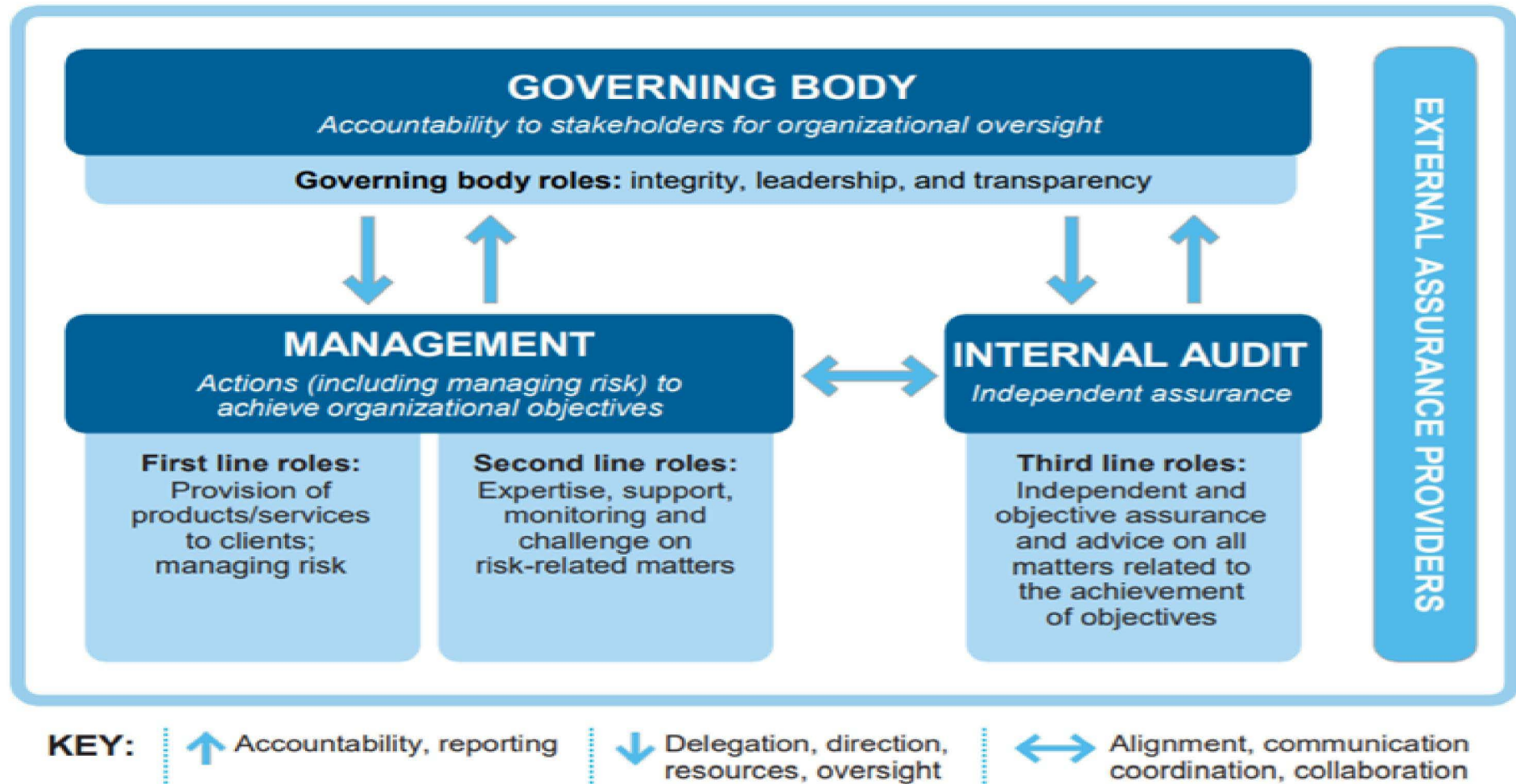
**Final Report Distribution:**

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Director of Governance  
Director of Finance  
Covid-19 Inquiry Team  
ARACs  
Audit Wales

**Disclaimer**

The opinions and assurances provided in this report are given solely for the use of the Welsh Government.

# The IIA's Three Lines Model



## APPENDIX B

Intervention	Independent Assurance (Third Line of Defence)	Provider
Workforce Management	IAS - Overtime Payments	WG, IAS
Childcare	IAS Report	WG, IAS
Childcare	Evaluation of the Coronavirus Childcare Assistance Scheme (C-CAS)	Arad Research - Government Social Research
Test, Trace and Protect	IAS Report	WG, IAS
Self Isolation Payments	IAS Report	WG, IAS
Cultural fund	IAS Report	WG, IAS
Support for Rail	IAS Report	WG, IAS
Bus Support	Gateway Bus Reform Programme	WG Integrated Assurance Hub
Test, Trace and Protect	HSSG ARAC conducted a "Deep Dive" on TTP	ARAC
PPE	HSSG ARAC conducted a "Deep Dive" on PPE	ARAC
PPE	Procuring and Supplying PPE for the COVID-19 Pandemic	Audit Wales
PPE	Financial Governance Arrangements During the Covid-19 Pandemic	NHS Wales Audit & Assurance Services
PPE	Military Reviews for WG of PPE Stores Capacity & Capability	Military Assessment Team
PPE	IAS Report	WG, IAS
Vaccine Costs	Deep dive discussions with HSSG ARAC	ARAC
Cross-organisation response - Engagement with NHS Wales	Governance Arrangements during the Covid-19 Pandemic - All-Wales Summary Report	NHS Wales Audit & Assurance Services
Cross-organisation response - Engagement with NHS Wales	COVID-19 Governance and Financial Reviews	NHS Wales Audit & Assurance Services
Purchase of additional private bed space	Assurance Report on Commissioning of Independent Hospitals	Welsh Health Specialised Services Committee
Various HSS, Including Field Hospitals	Audit Wales: Governance in the NHS During the COVID-19 Crisis - focused on how NHS bodies have governed during Covid	Audit Wales
Field Hospitals	IAS Report	WG, IAS
Field Hospitals	Betsi Cadwaladr UHB Temporary Hospital Due Diligence	KPMG
Field Hospitals	Covid-19 Governance and Financial Reviews (cross-organisational NHS work)	NHS Wales Audit & Assurance Services
Field Hospitals	WG (PPM) Integrated Assurance Hub reviews: 2 reports covered Swansea Bay UHB and Cwm Taf UHB	WG Integrated Assurance Hub
Rates relief for retail, leisure and hospitality	IAS Report	WG, IAS
NDR linked Grants	IAS Report	WG, IAS

Intervention	Independent Assurance (Third Line of Defence)	Provider
NDR linked Relief	IAS Report	WG, IAS
NDR linked Grants (<12k)	Covid-19 Welsh Government financial interventions: An analysis of Welsh beneficiaries	Economic Intelligence Wales
NDR linked Grants (<51k)	Covid-19 Welsh Government financial interventions: An analysis of Welsh beneficiaries	Economic Intelligence Wales
Emergency Hardship Fund - all aspects	IAS Report	WG, IAS
Economic Resilience Fund	IAS Report	WG, IAS
Economic Resilience Fund - Micro, SME, Large	Covid-19 Welsh Government financial interventions: An analysis of Welsh beneficiaries	Economic Intelligence Wales
Economic Resilience Fund - Firebreak Support	Covid-19 Welsh Government financial interventions: An analysis of Welsh beneficiaries	Economic Intelligence Wales
Economic Resilience Fund - Business Support - Dec 2020	Covid-19 Welsh Government financial interventions: An analysis of Welsh beneficiaries	Economic Intelligence Wales
Economic Resilience Fund - Alert Level 4 Support	Covid-19 Welsh Government financial interventions: An analysis of Welsh beneficiaries	Economic Intelligence Wales
£10k Grants to CASCs and Charities	Covid-19 Welsh Government financial interventions: An analysis of Welsh beneficiaries	Economic Intelligence Wales
Third Sector	Voluntary Services Emergency Fund Initial Trends and Mapping Analysis	Eva Trier Associates
Third Sector	Completed surveys from funded projects	Survey Monkey on behalf of WCVA
Third Sector	IAS Report	WG, IAS
Shielded Food Deliveries	Evaluation of the Ceredigion and Carmarthenshire Food Box Scheme Delivered in Wales	Wavehill
Shielded Food Deliveries	National Food Box Scheme Review	Promar International
Shielded Food Deliveries	IAS Report	WG, IAS
Medicines to the 'shielded'	IAS Report	WG, IAS



APPENDIX C

