



PWYLLGOR ARCHWILIO A SICRWYDD RISG AUDIT AND RISK ASSURANCE COMMITTEE

DYDDIAD Y CYFARFOD: DATE OF MEETING:	15 August 2023
TEITL YR ADRODDIAD: TITLE OF REPORT:	Financial Assurance Report
CYFARWYDDWR ARWEINIOL: LEAD DIRECTOR:	Huw Thomas, Director of Finance
SWYDDOG ADRODD: REPORTING OFFICER:	Tim John, Senior Finance Business Partner (Accounting & Statutory Reporting)

Pwrpas yr Adroddiad (dewiswch fel yn addas)

Purpose of the Report (select as appropriate)

Er Sicrwydd/For Assurance

ADRODDIAD SCAA

SBAR REPORT

Sefyllfa / Situation

The Audit & Risk Assurance Committee (ARAC) requires assurance on a number of financial areas as outlined in the body of the report.

Cefndir / Background

The Standing Orders require that ARAC provides assurance to the Board that the University Health Board's assurance processes are operating effectively. Critical to this is Financial Assurance, which cannot be measured only by the UHB's main finance report and requires further information in order to assess the control environment in place; the risk assessment and management process; and the control activities.

Asesiad / Assessment

This report outlines the assurances which can be provided to the Committee.

Argymhelliad / Recommendation

The Audit & Risk Assurance Committee is asked to **DISCUSS** and **NOTE** the report.

Amcanion: (rhaid cwblhau)

Objectives: (must be completed)

Committee ToR Reference:

Cyfeirnod Cylch Gorchwyl y Pwyllgor:

2.4 The Committee's principal duties encompass the following:

2.4.2 Seek assurance that the systems for financial reporting to Board, including those of budgetary control, are effective, and that financial systems processes and controls are operating.

	3.13 Approve the writing-off of losses or the making of special payments within delegated limits. 3.15 Receive a report on all Single Tender Actions and extensions of contracts.
Cyfeirnod Cofrestr Risg Datix a Sgôr Cyfredol: Datix Risk Register Reference and Score:	BAF SO9-PR20 BAF SO10-PR33
Parthau Ansawdd: Domains of Quality Quality and Engagement Act (sharepoint.com)	Not Applicable
Galluogwyr Ansawdd: Enablers of Quality: Quality and Engagement Act (sharepoint.com)	Not Applicable
Amcanion Strategol y BIP: UHB Strategic Objectives:	6. Sustainable use of resources
Amcanion Cynllunio Planning Objectives	2c Workforce and OD strategy 6a Clinical services plan 8c Financial Roadmap
Amcanion Llesiant BIP: UHB Well-being Objectives: Hyperlink to HDdUHB Well-being Objectives Annual Report 2021-2022	10. Not Applicable

Gwybodaeth Ychwanegol: Further Information:	
Ar sail tystiolaeth: Evidence Base:	Monitoring returns to Welsh Government based on the Health Board's financial reporting system. Activity recorded in the AR and AP modules of the Oracle business system and activity recorded in the procurement Bravo system.
Rhestr Termiau: Glossary of Terms:	AP - Accounts Payable AR – Accounts Receivable BGH – Bronglais General Hospital BT PSBA – British Telecom Public Sector Broadband Aggregation CF – Counter Fraud COS – Contracted Out Service VAT EOY – End of Year ERs NI – Employers National Insurance GGH – Glangwili General Hospital HMRC – His Majesty's Revenue and Customs IFRS – International Financial Reporting Standards NWSSP – NHS Wales Shared Services Partnership PID – Patient Identifiable Data

	PO – Purchase Order POL – Probability of Loss PPH – Prince Philip Hospital PSPP – Public Sector Payment Policy SFI – Standing Financial Instructions SLA – Service Level Agreement STA – Single Tender Action VAT – Value Added Tax WGH – Withybush General Hospital WRP – Welsh Risk Pool
Partion / Pwyllgorau â ymgynhorwyd ymlaen llaw y Pwyllgor Archwilio a Sicrwydd Risg Parties / Committees consulted prior to Audit and Risk Assurance Committee:	UHB's Finance Team UHB's Management Team

Effaith: (rhaid cwblhau) Impact: (must be completed)	
Ariannol / Gwerth am Arian: Financial / Service:	Financial implications are inherent within the report.
Ansawdd / Gofal Claf: Quality / Patient Care:	Risk to our financial position affects our ability to discharge timely and effective care to patients.
Gweithlu: Workforce:	Overpayments are reported within this report.
Risg: Risk:	Financial risks are detailed in the report.
Cyfreithiol: Legal:	The UHB has a legal duty to deliver a breakeven financial position over a rolling three-year basis and an administrative requirement to operate within its budget within any given financial year.
Enw Da: Reputational:	Adverse variance against the UHB's financial plan will affect our reputation with Welsh Government, Audit Wales and with external stakeholders.
Gyfrinachedd: Privacy:	Not Applicable
Cydraddoldeb: Equality:	Not Applicable

Financial Assurance Report

1.1 Purpose

- The purpose of this report is to outline the financial assurances which the Audit & Risk Assurance Committee requires.
- The framework agreed is included below in Figure 1, and the remainder of the report is based on this.

Figure 1: Compliance requirements for the Audit and Risk Assurance Committee		
Compliance requirement	Reporting	Frequency
Scheme of delegation changes	<ul style="list-style-type: none">• Exception reporting for approval	As and when
Compliance with Purchase to Pay requirements	<ul style="list-style-type: none">• Breaches of the No PO, No Pay policy• Instructions for noting• Public Sector Payment Policy (PSPP) compliance• Tenders awarded for noting• Single tender action	Bi-monthly
Compliance with Income to Cash requirements	<ul style="list-style-type: none">• Overpayments of staff salaries and recovery procedures for noting	Bi-monthly
Losses & Special payments and Write offs	<ul style="list-style-type: none">• Write off schedule• Approval of losses and special payments	Bi-monthly
Compliance with Capital requirements	<ul style="list-style-type: none">• Scheme of delegation approval for capital	Following approval of annual capital plan
Compliance with Tax requirements	<ul style="list-style-type: none">• Compliance with VAT requirements• Compliance with employment taxes	Bi-monthly
Compliance with Reporting requirements	<ul style="list-style-type: none">• Changes in accounting practices and policies• Agree final accounts timetable and plans• Review of annual accounts progress• Review of audited annual accounts and financial statements	Annually

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2.1 Scheme of delegation changes

There are no Scheme of Delegation changes to report.

2.2 Compliance with Purchase to Pay Requirements

2.2.1 Breaches of the No PO, No Pay Policy

The Health Board has adopted the All Wales No PO, No Pay Policy, which will ensure that all non-pay expenditure (unless listed as an exception) is procured and receipted through the Oracle system.

Figure 1 below illustrates the numbers and value of breaches against the No PO, No Pay policy. For the months of June and July 2023 there were a total of 139 breaches with a combined value of £374k. This compares to a total of 182 breaches with a combined value of £571k for April and May 2023.

The cumulative position as at the end of July 2023 was a total of 306 breaches with a combined value of £448k. This is a significant improvement when compared to the cumulative position of 379 breaches in total with a combined value of £791k as at the end of May 2023, particularly as the figures at the end of July 2023 include four breaches totalling £119k in respect of one supplier.

During this reporting period, a meeting was held with NWSSP to address process improvement and the Core Processing Team (CPT), Business Partners and Procurement have been undertaking further work collaboratively to address these holds and improve housekeeping.

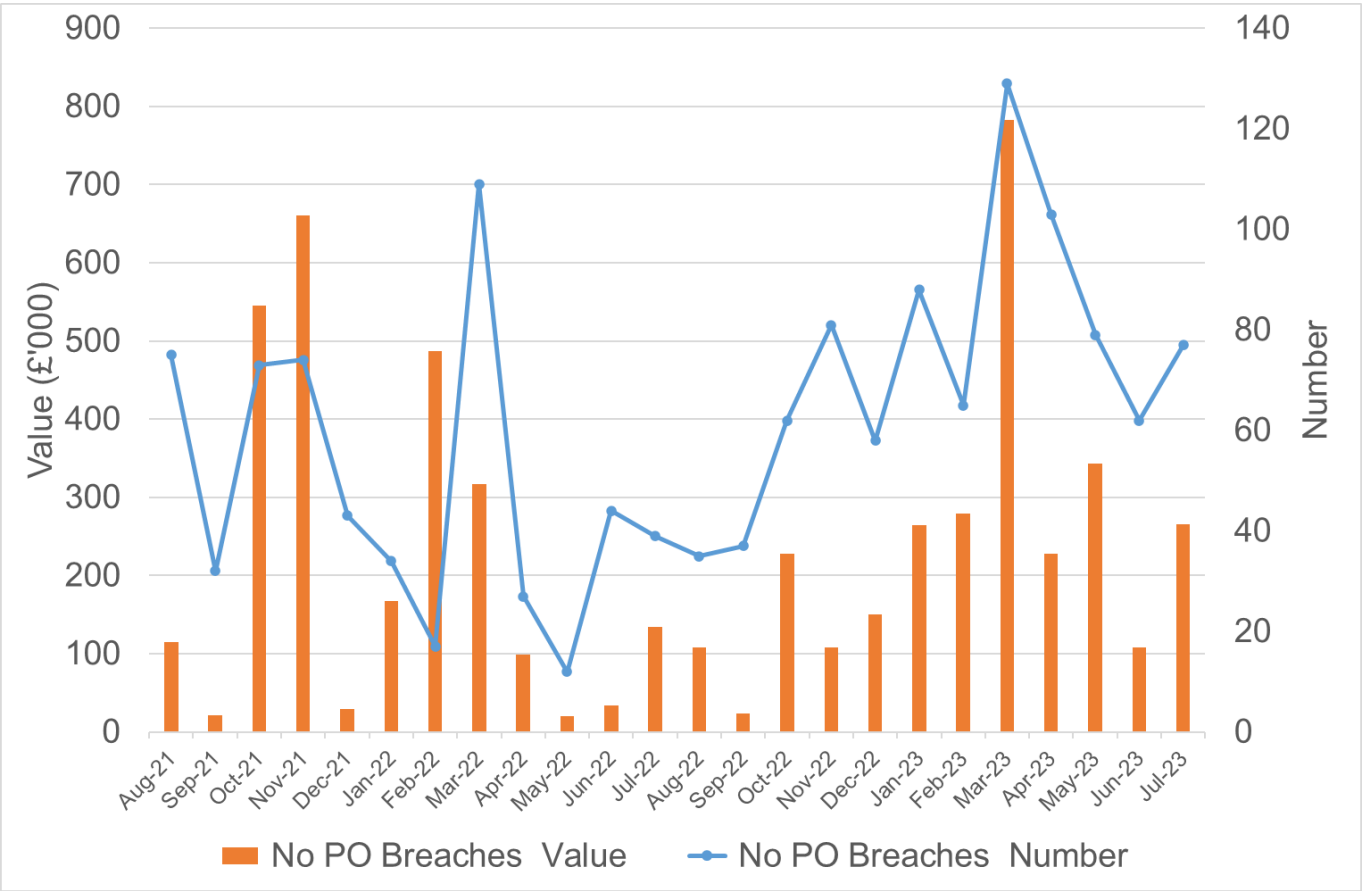
Below is a list of suppliers who frequently fail to provide a valid Purchase Order on submitted invoices and the number and value of these invoices:

Supplier	No. Inv	£
JUST WALES LTD	15	18,287.41
ROYAL MAIL GROUP PLC	10	3,403.26
	25	21,690.67

Ongoing work is happening between CPT and Procurement to ensure that there is a robust process in place to address these holds on a timely basis.

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Figure 1: No PO No Pay Breaches



2.2.2 Public Sector Payment Policy (PSP) Compliance

The Health Board has a statutory responsibility to pay 95% of its' non-NHS invoices within 30 days.

Whilst the Health Board failed to meet the target in June 2023 (93.1%) it successfully achieved the target in July 2023 (96.9%) and on a cumulative basis with 95.6% as at 31 July 2023.

Regarding the payment of NHS invoices, the Health Board did not pay 95% of these in the months of June and July 2023 or on a cumulative basis.

In order to improve PSP levels, the Assistant Director of Finance has actively engaged with those colleagues who fail to approve invoices in a timely manner.

2.2.3 Single Tender Actions

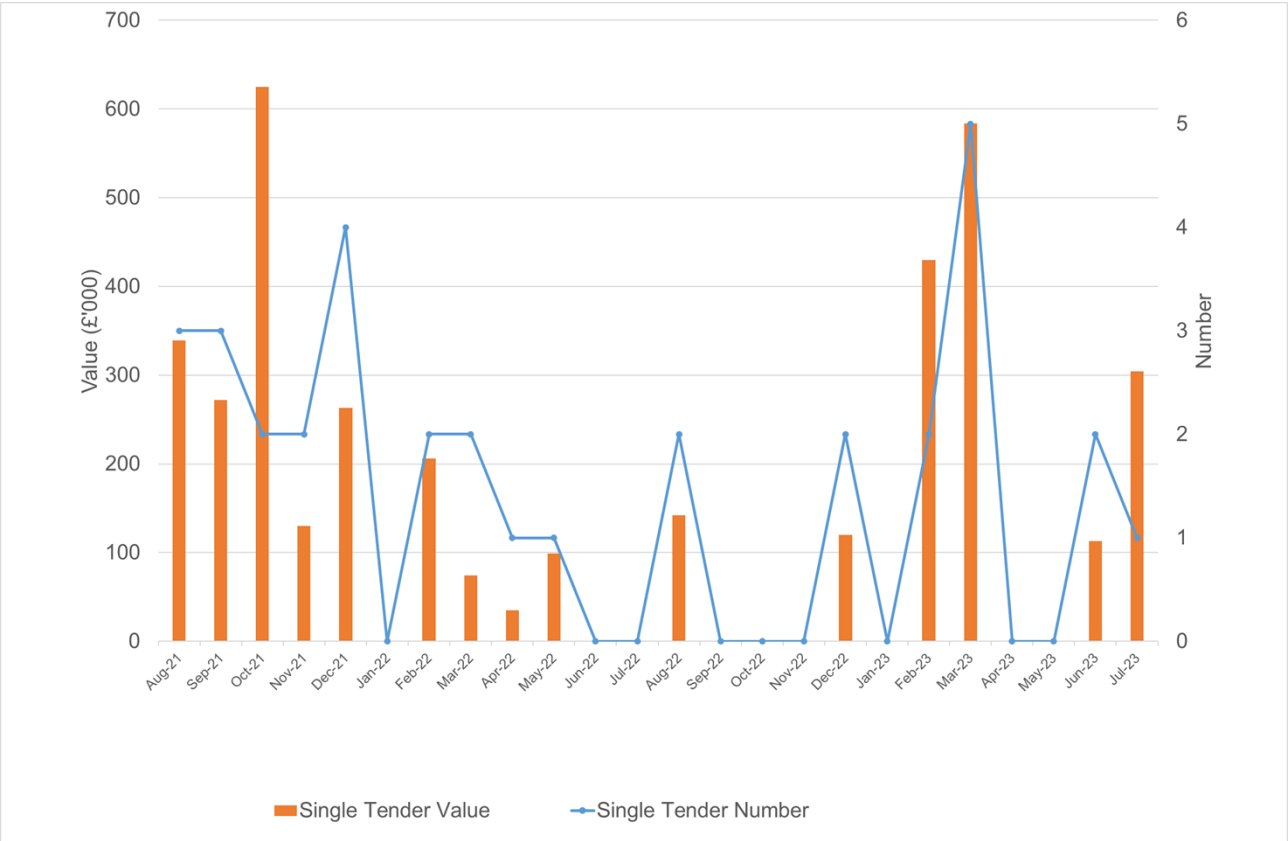
The use of single tender waivers is carefully managed and controlled by the Health Board.

Three Single Tender Actions (in excess of £25,000) totalling £417,148 were awarded during the period 1 June to 31 July 2023. Details are provided in Appendix 1.

The graph below (Figure 2) shows the trend of all Single Tender Actions (STA) approved from 1 August 2021 to 31 July 2023.

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Figure 2: Numbers and value of Single Tender Actions



2.2.4 Tenders Awarded

There were four contracts awarded, including direct awards through framework (in excess of £25,000) during the period 1 June 2023 to 31 July 2023, totalling £367,146, details of which can be seen in Appendix 2.

In addition, Appendix 2 also includes details of all contracts awarded via direct award during the period 1 April to 31 May 2023 for completeness and all which were retrospectively awarded.

2.2.5 Consultancy contracts

There were no consultancy contracts awarded during the period 1 June to 31 July 2023.

Following concerns raised previously in respect of the use and definition of consultancy, details provided in the relevant appendix have been amended, where appropriate, to reflect those contracts which are deemed to be professional services and the nature of the framework under which the contract was awarded.

2.3 Compliance with Income to Cash

2.3.1 Overpayment of Salaries

The Health Board has a duty to ensure that staff are paid appropriately, and that overpayments are not incurred.

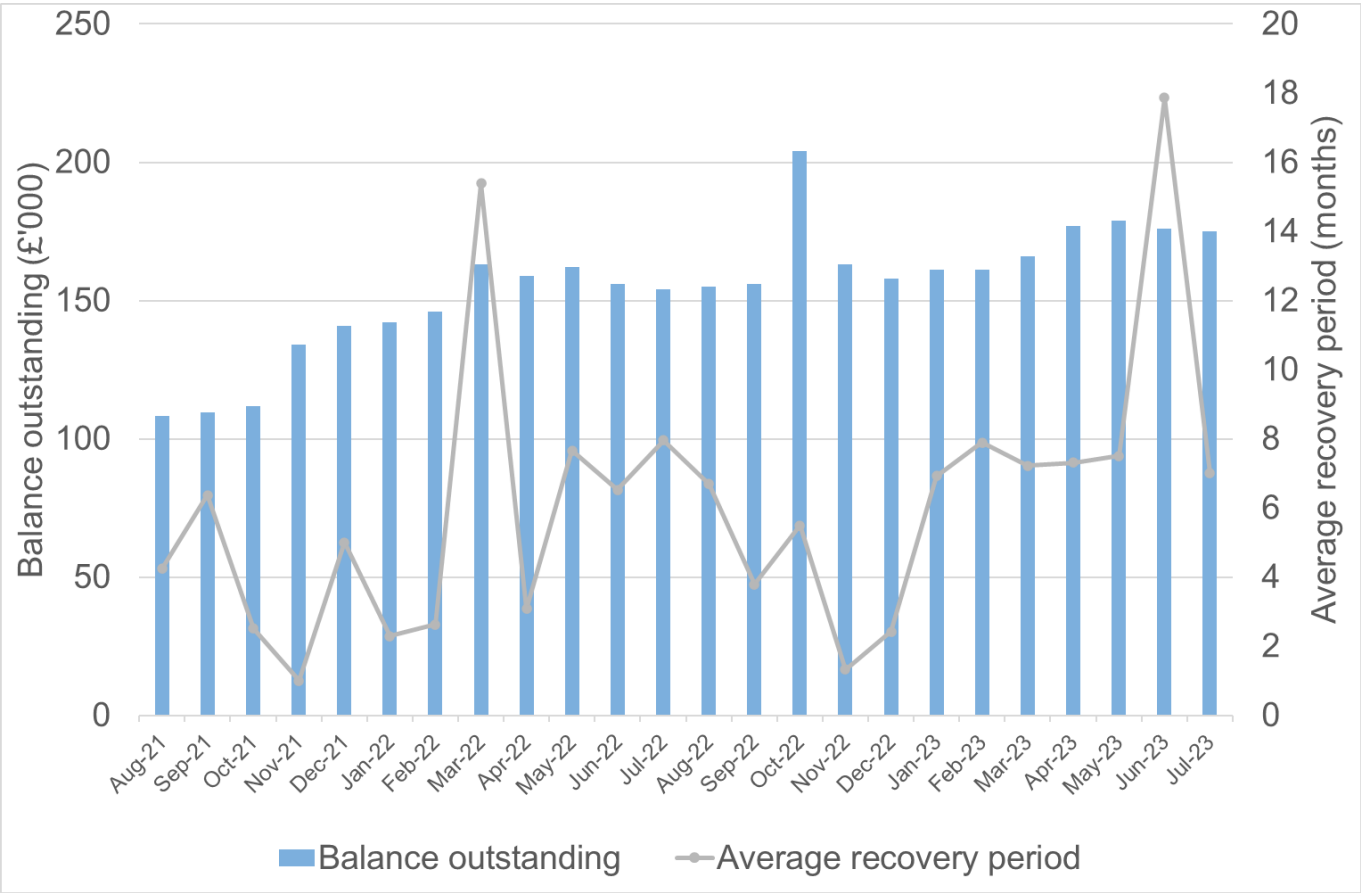
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Appendix 3 shows the volume and value of invoices raised in respect of overpayments for the period 1 June to 31 July 2023: 16 cases totalling £19,925.

The graph below (Figure 3) demonstrates the total balance outstanding against the average recovery period. The average recovery period reflects the number of debts settled in the current period only. The value of invoices raised in the period 1 June to 31 July 2023 has decreased, with the total value raised £20k compared to £31k in the previous period.

The overall debt balance has decreased to £175k in July 2023 compared to £179k at the end of May 2023, with the average recovery period decreasing to seven months at the end of this period, compared to eight months at the end of the previous period.

Figure 3: Trend of aged overpayments and recoveries



Further statistical analysis in respect of the overpayment of salaries is provided below:

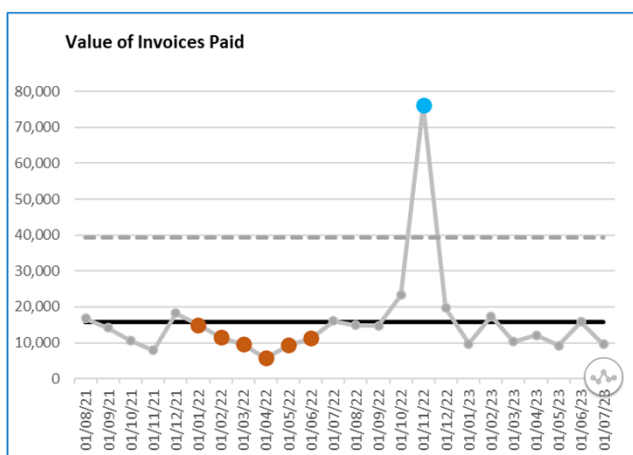
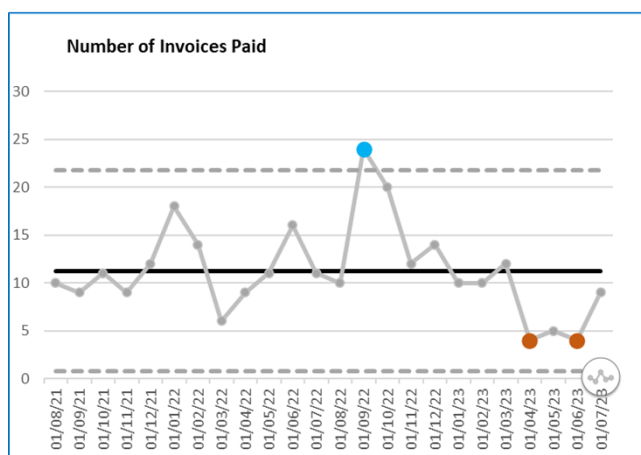
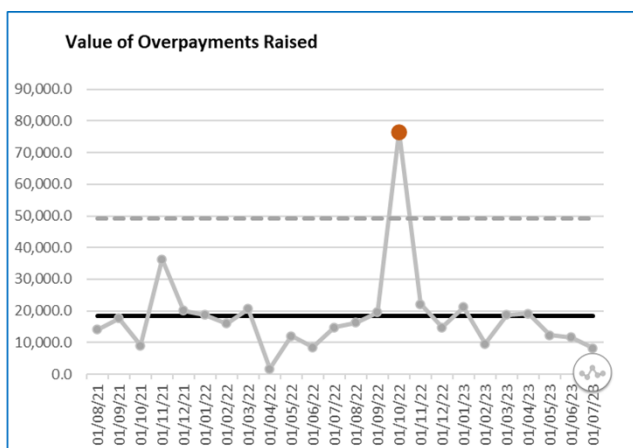
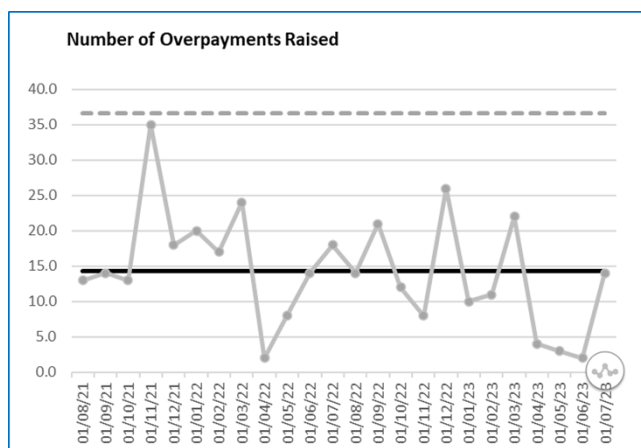
The four charts below show the number and volume of invoices raised by the Health Board in respect of the overpayment of salaries during the period August 2021 to July 2023.

The rate at which the invoices have been raised varies based on the information gathered by the Payroll Department. The average number of invoices raised has decreased from 16 to 14 compared to the end of the last period in May 2023 and the average value per month has decreased from £19k to £18k.

The rate at which the Health Board receives payment for these invoices has decreased slightly when compared to the end of the last period, whilst the payment average has

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increased. On average 11 invoices are paid per month with an average value of £16k, compared to 12 invoices at an average of £15k at the end of May 2023.



2.3.2 Digitalisation of Payroll Forms and all Wales work on overpayments

NWSSP have advised that work on the digitalisation of payroll forms has commenced. The project that will cover new starters, leavers and changes to be known as Staff Movement Advice (SMA) is going to be accessed via an app. It is being built via Microsoft Office 365 and will be able to interface with other systems. The first stage will look at leavers and changes, with new starters being the next stage as this is more complex. Initial rollout will be in Cardiff & Vale University Health Board in November 2023 and following evaluation in December 2023 rollout will start to other Health Boards in January 2024. Information shared at the initial engagement session on 26 July looks like this could be a useful tool that will be user friendly.

Two other pieces of work are on-going aiming to reduce overpayments namely –

- Overpayment of salary policy group – a first draft has been commented on. A second draft is due to be issued early August with another meeting of the group to be arranged for September if required. The aim is to get the revised policy to the Shared Services Partnership Committee (SSPC) in the autumn; and
- NWSSP Corporate Service Improvement Team - one of the service improvement programmes being done by the team is payroll overpayments. Feedback at the SSPC meeting on 20 July 2023 was that initial work had been completed, with several improvement opportunities identified. These will require internal NWSSP process change and agreement to process change from NHS organisations. To date the report has only been shared internally with the NWSSP Director of Workforce and OD and his team but will be shared with Health Boards in due course.

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2.3.3 Underpayment of salaries

NWSSP have provided details of emergency payments requested and paid in June and July 2023 for underpaid salaries, the total of which was £14,018. Reasons for salary underpayments include:

- Late submission of appointment forms
- Employee returned from maternity leave/late notification received from manager
- Wrong bank account details provided
- Incorrect recording of sick leave
- Nurse bank shifts not verified
- Monies due following termination of employment

2.4 Losses and Special Payments for Approval

2.4.1 General Losses and Special Payments

Losses and special payments require the Audit & Risk Assurance Committee's approval given their contentious nature. These are outlined in Appendix 4 where applicable. There were no write-offs in the period in excess of £5k.

Losses and write offs under £5k, as per requirement under FP02 – Income and Cash Collection, have been presented and approved by Director of Finance and Chief Executive. In total these amounted to £58,414.

2.4.2 DWP – Overclaim of benefits

In Spring 2022, it was discovered that means-tested benefit payments had been overclaimed by the Health Board in its role as “appointee” for a small number of patients within the Mental Health & Learning Disabilities directorate.

An appointee is responsible for making and maintaining benefit claims in respect of individuals who lack the capacity to manage their own claims. The Health Board has acted as appointee for a number of individuals in its care under arrangements which, in some cases, have been in place for decades. Due to not having adequate processes in place, the Health Board failed to adequately monitor the eligibility of individuals to means-tested benefits, resulting in benefits continuing to be paid to individuals after they became no longer eligible.

The Health Board has been working with the Department for Work and Pensions (DWP) and relevant local authorities to understand the extend of the overclaim and to arrange repayment of the overclaimed amounts. Liabilities are being calculated by the above authorities on a case-by-case basis. It is currently estimated that the total value of benefits overclaimed in respect of all affected patients is in the region of £150-200k but there is a high level of uncertainty in respect of this total due to the complex nature of eligibility calculations. The first repayment requests have now been received by the Health Board. Calculation and repayment of all liabilities is likely to take several months.

Legal advice obtained by the Health Board states that the liability for the repayment of the overclaimed benefits legally falls on the Health Board rather than on the individual who received the benefit. Individual requests for payment will be processed in accordance with the Health Board's Losses and Special Payments procedure (fruitless payments) and will be authorised by the Director of Finance in accordance with the Financial Scheme of Delegation.

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The Health Board's future role as appointee is being considered separately by senior management in conjunction with legal advice.

2.5 Compliance with Capital Requirements

The Health Board is now required to make payments for new major capital schemes through a Project Bank Account (PBA).

There are two project bank accounts for the Glangwili Fire Precaution Phase 1 scheme and the WGH Fire Precaution Phase 2 scheme, both set up by the supply chain partner IHP.

2.6 Compliance with Tax Requirements

2.6.1 Compliance with VAT Requirements

Updates regarding existing matters are set out in the following table:

Key VAT issue	Update
BT PSBA network – VAT recovery non-statutory clearance request	<p>HMRC has been considering the recoverability of VAT charged on service charges connected with the all-Wales PSBA data network.</p> <p>The Health Board is due to respond to a recent HMRC request for information by 29 August 2023. As other Welsh NHS organisations have received a similar request for information in respect of the same all-Wales service, a coordinated response will be returned with the assistance of Ernst & Young, currently the VAT advisors for all Welsh NHS organisations.</p> <p>The Health Board continues to recover the VAT in question in full based on the advice of its advisors. VAT potentially at risk of repayment to HMRC amounts to circa. £155k.</p>
Capital Front of House Scheme (Bronglais Hospital)	<p>The Health Board continues to await HMRC's decision on whether to accept the Health Board's current VAT recovery position in respect of this scheme or raise a formal assessment for VAT which it believes has been over-claimed by the Health Board. Any VAT which may become repayable to HMRC has been fully provided.</p>

2.6.2 Compliance with Employment Tax Requirements

No updates or issues to report.

2.7 Compliance with reporting requirements

IFRS 17 – Insurance Contracts. HM Treasury issued an Exposure Draft for the application of IFRS 17. The Draft indicates that IFRS 17 is to be applied by HM Treasury in the Government Financial Reporting Manual from 1 April 2025.

Audited Annual Accounts 2022/23 – the audited accounts were signed off by the Health Board at the Board meeting on 27 July 2023. They were submitted to Welsh Government by Audit Wales on 28 July 2023.

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NHS Pension Scheme Year End Processing 2023 - the Health Board must provide information regarding its employees enrolled in the NHS Pension Scheme to the NHS Pensions agency. NHS Pensions evaluates the accuracy of the data provided by Employment Services - NWSSP on behalf of the Health Board, through the year end update processing via the Electronic Staff Record (ESR) system.

For the year ended 31st March 2023, the Health Board achieved an A grade rating (95%+) and showed good compliance compared with other NHS organisations.

Following the processing of ESR year end 2023 data, a report has been produced by NHS Pensions showing details of the data processed, overall percentage success rate and comparative performance of other NHS organisations.

The figures provided relate only to year end updates received through the ESR interface. Records updated or cleared errors through Pensions On-Line, are not reflected in the report. The percentage success rate also excludes errors that are unavoidable by the Health Board.

Achieving a high percentage success rate via the ESR process means less manual intervention is required. Details are shown in Appendix 5.

3.1 Recommendations

The Committee is asked to:

Discuss and note the report.

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Appendix 1: Single Tender Actions

	Period covered by this report:		June-23	July-23				
Ref	Supplier	Value (£) (Inc VAT)	One-off or Period	Request submitted by/Dept:	Date Approved	Consultancy / Professional Service	Compliant	Justification
HDD-STA-634	Merlin Fire Services Ltd.	£75,000	10 Months 26/06/23 to 30/04/24	Estates	20/06/2023	N/A	Yes	Provision of S-Quad dual chamber fire detector heads, programme and commission devices. The Health Board needs to ensure continuity of service and quality control. As the maintenance provider of our fire alarm and detection systems, Merlin Fire are the only contractor permitted to access and update the WINMAG system which monitors our sites "live".
HDD-STA-635	Pembrokeshire Carers Outreach Service via Adferiad	£37,680	11 months ending 31/03/24	Strategic Partnerships	27/06/2023	N/A	Yes	The contract should have been done via Pembrokeshire CC. There is a delay until April 2024 so continuation of the current service is essential for continuity of care.

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HDD-STA-638	Mental Health Matters - IMCA	£304,468	Ending 31/03/24	Long Term Care	19/07/2023	N/A	Yes	<p>Mental Health Matters Wales has been providing Independent Mental Capacity Advocate (IMCA) services to HDUHB since 2013. There is a statutory duty for provision of these services under the Mental Capacity Act 2005. Under this agreement IMCA services are also provided for our three local authorities for which HDUHB receives funding from WG. That funding has recently been significantly increased to cover the costs of Pair Relevant Persons Representative costs under the Deprivation of Liberty Safeguards.</p> <p>There are currently no other providers within the South Wales area who would be able to provide the level of service required at short notice. A new all Wales IMCA contract is being developed by NWSSP Procurement Services, with tenders due to go out to potential providers in July 2023.</p>
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Appendix 2: Contracts awarded (including direct awards through framework) – current report period

Contracts awarded post competitive tender										
Reference	Period covered by this report					01-06-2023	31-07-2023			
	Professional Service	Supplier	Value ex VAT £	One off or period		Department	Description	Date of Board Approval (if applicable)	Compliant	Comment
				Start	End					
HDD-OJEULT-50702	No	Edwards Healthcare Ltd	£117,920	01/07/2023	31/06/2025	Primary Care	Improving Asthma Management for School Children within Pembrokeshire	N/A	Yes	
HDD-MIN-53090	No	Medinet Wales Ltd	£170,000	01/08/2023	31/03/2024	Scheduled Care	Insourcing Transthoracic Echocardiograms	N/A	Yes	

Direct awards via Framework Agreement										
Reference & Framework Used	Period covered by this report					01-06-2023	31-07-2023			
	Professional Service	Supplier	Value ex VAT £	One off or period		Department	Description	Date of Board Approval (if applicable)	Compliant	Comment
				Start	End					
HDD-DCO-22-24	No	Tenovus Trading Ltd	£33,961	18/09/2023	20/01/2025	Planning	Lease of Tenovus Mobile Unit for CDU Capital Scheme at BGH	N/A	Yes	All Wales SLA

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Direct awards via VEAT* process										
Reference & Framework Used	Period covered by this report					01-06-2023	31-07-2023			
	Professional Service	Supplier	Value ex VAT £	One off or period		Department	Description	Date of Board Approval (if applicable)	Compliant	Comment
				Start	End					
HDD-VEAT-23-02	No	Natural UK Ltd	£45,265	01/07/2023	31/12/2023	Estates	Removal of Clinical Waste from Households	N/A	Yes	Extension of existing contract

***VEAT:** Voluntary Ex-Ante Transparency Notice can be published when a contracting authority has chosen a particular route to market. This route falls under the label of a closed competition tender. When there is no available framework we can link to, we can announce our intention to award to a single supplier to the market and there is time for responses or objections. If none come through, we can award. Some similarities to an STA but external open process.

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Previous direct awards

Direct awards via Framework Agreement										
Reference & Framework Used	Period covered by this report					01-04-2023	31-05-2023			
	Professional Service	Supplier	Value ex VAT £	One off or period		Department	Description	Date of Board Approval (if applicable)	Compliant	Comment
				Start	End					
HDD-DCO-23-01 Framework WSP H1 WS1	Yes	Curtins Consulting	£320,000	15/05/2023	31/03/2024	Estates	Provision of Reinforced Autoclaved Aerated Concrete Survey WGH	N/A	Y	Building structural engineers
HDD-DCO-23-02 Framework WSP H1 WS1	Yes	DRAC Consulting	£47,879	11/04/2023	22/12/2023	Estates	Provision of Clerk of Works WGH Fire Precaution Phase Two	N/A	Y	Building Clerk of Works -Site supervisor
HDD-DCO-23-08 G Cloud 13	No	FACULTY SCIENCE LTD	£659,000	01/04/2023	01/04/2025	Digital	Implementation of Faculty Frontier Decision Intelligence Platform	N/A	Y	

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Retrospective Direct awards via Framework Agreement										
Reference & Framework Used	Period covered by this report					01-04-23	31-07-23			
	Professional Service	Supplier	Value ex VAT £	One off or period		Department	Description	Date of Board Approval (if applicable)	Compliant	Comment
87950417 No compliant contract in place	Yes	OPINION RESEARCH SERVICES LTD	£111,877	Unknown	Unknown	Comms	Consultancy support for a formal consultation exercise to understand views on children's hospital services within Hywel Dda Health Board	November 22 Budget approval	No	Contract awarded to ORS for Land Consultation. No contact with procurement team regarding this further consultancy support until an email sent to Proc on the 07/07/23, 7 months after the contract began. Service should have initiated a new contract.
87950581 G Cloud CCS RM1557.13	Yes	KPMG	£142,250	28/04/2023	27/07/2023	Digital	Consultancy for the development of the specification and business case for the strategic partner for digital transformation in mid and West Wales	N/A	No	Procurement was unaware of requirement until requisition arrived on the system on 14/07/23. Also Referenced G Cloud 13

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87950584 G Cloud CCS RM1557.13	Yes	LIGHTFOOT SOLUTIONS UK LTD	£93,027	01/04/2023	30/09/2023	Digital	Advanced Analytics development and dynamic planning utilising the Lightfoot Solutions platform	March 23 Budget approval	No	Awarded via G Cloud 13 no procurement involvement.
87955388 G Cloud CCS RM1557.13	Yes	CGI LTD	£68,800	17/04/2023	16/06/2023	Digital	Professional services support required to assist in the design of the architecture blueprint designed for NHS Hywel Dda's target architecture and Digital Health and Care Wales current capabilities	N/A	No	Proc was unaware of requirement until requisition arrived on the system on 27/07/23. Also Referenced G Cloud 13

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Appendix 3: Overpayment of Salaries

	Period covered by this report: 1 June 2023 – 31 July 2023		
Ref	Reason for Overpayment	Value (£)	Number of invoices
1	Unauthorised leave	£562.86	2
2	Payment processed in error	£9,132.84	1
3	Late notification of Termination	£7,731.90	12
4	Overpayment of SSP	£2,497.07	1
		£19,924.67	16

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Appendix 4: Losses and Special Payments over £5,000

	Period covered by this report:		1 June 2023 to 31 July 2023
Ref	Losses and Special Payments Category	Value (£)	Explanation
	Total Losses (for approval)	NIL	

Recommendation: N/A

NHS Pension Scheme Year End Processing 2023

EA: 6023 - Hywel Dda University Health Board

Year End Updating Statistics

This table reflects updates received from the ESR year end update interface, for your organisation.

It does not include updates made through Pensions On Line (POL) or where errors have been cleared and records subsequently updated following the processing of the ESR year end data.

This shows the overall percentage success rate, with excluded errors removed, for the processing of your 2021, 2022 and 2023 year end updates.

NHS Pension Scheme Data - Year End Processing	Y/E 2021	Y/E 2022	Y/E 2023
95% + A	97.94%	97.34%	97.15%
90-94% B			
85-89% C			
80-84% D			
70-79% E			
0-69% F			

Year end 2023 annual update processing information

Number of active employments at 31.03.2023	Number of updates received	Number successfully processed	% success rate before excluded errors removed	Overall % success rate with excluded errors removed
12418	12149	10958	90.20%	97.15%

An explanation of the figures;

Number of active employments at 31.03.23 – this is the number NHS Pensions had for your employing authority as at 31.03.23. This will not include any members who joined before this date but where the joiner details were sent to NHS Pensions after 31.03.23.

Number of updates received – this is the number of updates we received in the ESR year end run. It does not include updates made through Pensions On Line (POL) or where errors have been cleared and records subsequently updated.

Number successfully processed – this is the number of annual updates in the ESR year end run that processed successfully. without any data errors. It does not include updates made through POL or where errors have been cleared and records subsequently updated.

% success rate before excluded errors removed – shows the % of your year end updates that processed without generating any data errors.

Overall % success rate with excluded errors removed – a number of data errors cannot be avoided by employers. Your final success rate excludes these errors and the success rate % has been uprated to reflect this.

The table below shows the error types and volumes excluded from overall % success rate (with excluded errors removed);

Code	Description	Volume
0056	Whole-time employment overlapping with another employment	764
0420	Earnings, contributions and or worked hours appear low	55
8309	Corrupt Service History	7
8310	Corrupt member status details	18

The table below shows the error types and volumes your year end processing generated that are included in % success rate before excluded errors removed

Inclusive Errors		
0186	No emp found match Emp ID-EA Code and DOC-DOT	170
0173	Yearly hours-sessions not required	45
0197	Amendment-change already recorded but date of change differs	29
0007	SD No of in put does not agree with SD No in MR	24
8030	No MR found to match input	23
8400	Generic Batch Failure - Requires further investigation	22
0421	SD55 Received: Member record not updated for previous year	20
0001	Item out of range	12

National Overview

The table below shows the data successfully processed at year end by;

- Percentage rate banding.
- Number of NHS organisations with a data processing success rate in the banding for each year.

From this, you can determine if your organisation is in the higher percentile.

Year	95% & Above	94% - 90%	89% - 80%	79% - 70%	69% - 50%	0% - 49%	Total
2023	254	74	22	7	1	0	358
2022	322	86	18	4	1	1	432
2021	363	72	13	1	1	3	453
2020	431	51	21	1	2	3	509
2019	438	88	15	2	3	7	553
2018	411	75	22	7	3	7	525

The table below shows the highest, lowest and average overall % success by organisation size.

From this, you can see how your results compare to other, similar sized organisations. This will show if you are one of the higher performers or below the national average.

Number of NHSPS members	Number of Organisations	Highest pass %	Lowest pass %	Average pass %
15000 or more	19	99.37	88.73	95.30
10000 to 14999	29	98.93	85.92	95.31
5000 to 9999	96	99.75	79.50	95.34
1000 to 4999	99	99.93	85.94	96.70
10 to 999	115	100.00	54.07	95.29