

**PWYLLGOR ARCHWILIO A SICRWYDD RISG
AUDIT AND RISK ASSURANCE COMMITTEE**

DYDDIAD Y CYFARFOD: DATE OF MEETING:	11 February 2025
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)

Ar Gyfer Penderfyniad/For Decision

ADRODDIAD SCAA

SBAR REPORT

Sefyllfa / Situation

The Audit and 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 issues which require the Committee to action and monitor (Alert & Advise respectively) and the issues, which the Committee can take assurance from the actions being undertaken (Assure).

Alert:

- a) The Committee is alerted to breaches of Standing Financial Instructions (SFIs), which are reported for the first time (Appendix 1).

Advise:

- a) The level of staff overpayments is increasing, though the average recovery period continues to be at a reduced level when compared to the last financial year.
- b) Losses exceeding £5,000 are detailed in section 2.4 of the report. These losses will require approval by the Committee.

Assure:

- a) Activity ongoing to reduce non-compliance with No PO No Pay.
- b) PSPP compliance remains on target for delivery for the year.
- c) Single Tender Actions are carefully controlled.

Argymhelliad / Recommendation

The Audit and Risk Assurance Committee is asked to:

- **DISCUSS** the addition of reporting on breaches of SFIs as detailed in Appendix 1, which are reported for the first time.
- **TAKE ASSURANCE** from the actions taken to reduce the instances of non-compliance with the No PO No Pay policy.
- **TAKE ASSURANCE** from the controls in place to manage Single Tender Actions.
- **DISCUSS** the staff overpayments and **SEEK ASSURANCE** that actions to control them are sufficiently embedded.
- **APPROVE** write off of loss exceeding £5,000 as detailed in section 2.4
- **SCRUTINISE** the award of contracts listed in Appendix 1.

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. 3.10 The Committee will be responsible for reviewing the UHB's Standing Orders and Standing Financial Instructions and Scheme of Delegation annually, (including associated framework documents as appropriate), monitoring compliance, and reporting any proposed changes to the Board for consideration and approval. 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 – Worthybush 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

1.1 Purpose

- The purpose of this report is to outline the financial assurances which the Audit and 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 • Breaches of Standing Financial Instructions (SFIs) 	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

2.1 Scheme of delegation changes

No changes.

2.2 Compliance with Purchase to Pay Requirements

2.2.1 No PO, No Pay Policy Adherence

The Health Board uses the All Wales No PO, No Pay Policy (revised and approved in September 2024) and has a zero-tolerance stance to any non-compliance. NHS Wales Shared Services Partnership (NWSSP) have a control implemented to ensure that if there is no purchase order in place for an invoice, that invoice is placed on hold until such time as an appropriate purchase order is put in place. No invoices are paid without a purchase order.

There is an exemption list as part of the No PO No Pay Policy, which allows for certain types of invoices to be paid without a purchase order. These invoices do not constitute non-compliance with the policy and are therefore not reported in this paper.

Excluding those invoices on the exemption list, a total of zero invoices with zero value have been paid without a purchase order since 31 August 2024, when the revised All-Wales No PO No Pay policy came into force, providing assurance of the robust process now fully implemented and adhered to across the health board and NWSSP.

Invoices on Hold (IOH)

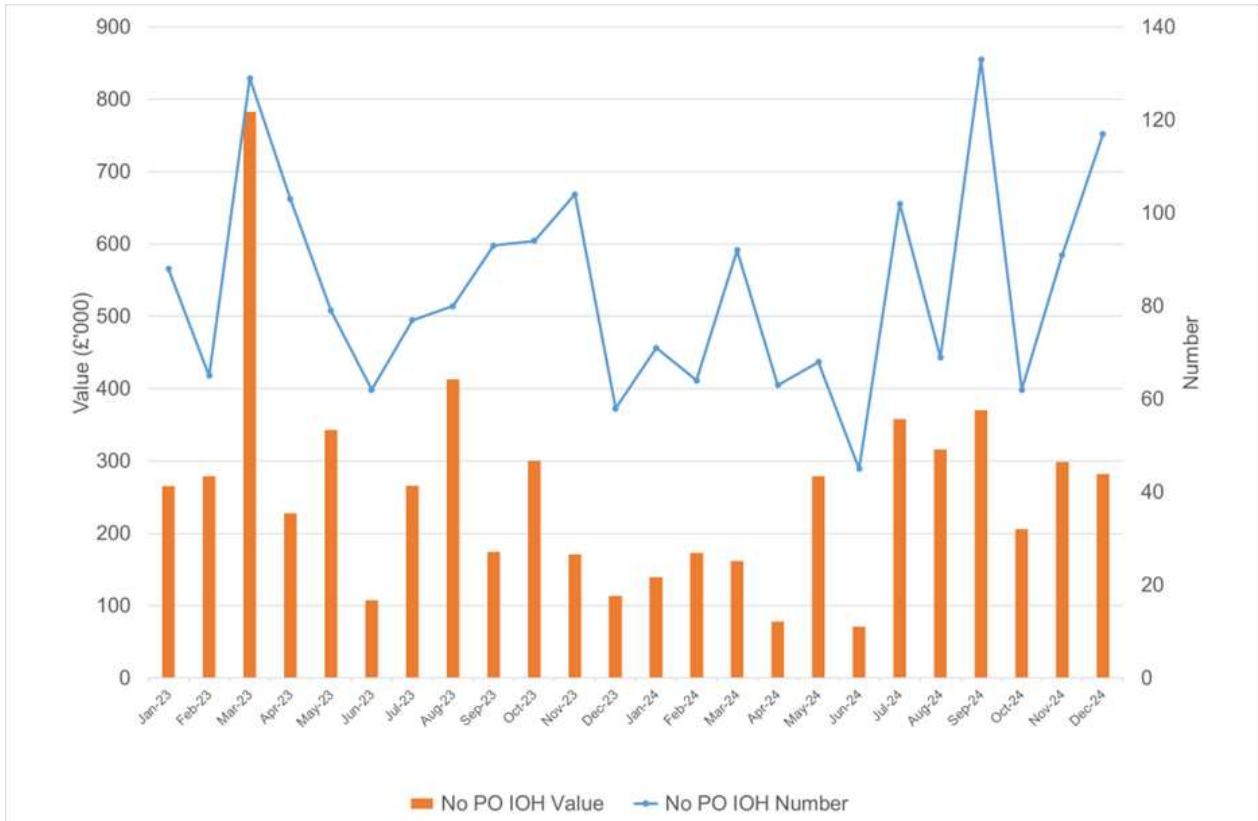
Whilst there have been zero invoices paid without a purchase order, preventative control checks are in place to ensure proactive management minimises the potential for non-compliance in the future and any delays for vendor payment. This preventative control is called invoices on hold (IOH).

IOH can occur for two reasons. Firstly, Health Board Non-Compliance. The health board purchase requestor could have failed to raise a purchase order in the appropriate timeframe to provide it to a vendor in readiness for the supplier raising an invoice, resulting in the vendor presenting an invoice for payment without a purchase order referenced. Secondly, Supplier Non-Compliance. A supplier could have presented an invoice for payment without a purchase order reference, which they had been sent within the appropriate timeframes from the health board purchase requisitioner.

Figure 2 below illustrates the numbers and value of IOH as a result of no purchase order being quoted on the presented invoice. For the months of November and December 2024 there were a total of 208 IOH with a combined value of £581k. This compares to a total of 195 IOH on hold with a combined value of £576k for September and October 2024.

The cumulative position as at end of December 2024 had increased compared to at the end of October 2024; a total of 187 IOH with a combined value of £355k compared to 153 IOH with a combined value of £279k respectively.

Figure 2: Invoices on Hold awaiting a purchase order or credit note



Improving compliance with the No PO, No Pay Policy – reducing invoices on hold

As detailed above, there are two ways in which No PO No Pay non-compliance manifests itself, namely Supplier non-compliance and Health Board requisitioner and approver non-compliance.

Supplier Non-Compliance: The All-Wales Purchase to Pay (P2P) Governance group has confirmed that letters have been sent to all suppliers to remind them that their invoices will not be paid without a valid PO stated on an invoice. In addition, weekly emails will be sent to suppliers listing invoices that we cannot pay due to there being a lack of PO number stated.

Procurement, with the assistance of the Core Accounting Team (CAT) is reviewing suppliers which repeatedly non-comply, with a view to replacing them with an alternative supplier.

Below is a list of suppliers who frequently fail to provide a valid PO number on submitted invoices, together with the number and value of these invoices on a cumulative basis for this period and the actions being taken to improve:

Supplier	No. Inv	£
JUST WALES LTD	54	73,687.50
MARK HUNTER LTD TA TOTALLY WELSH	9	1,337.34
MEDINET CLINICAL SERVICES LTD	6	47,138.00
CEREDIGION CC	5	80,271.01

Supplier	Actions to improve:
JUST WALES LTD	SEE BELOW*
MARK HUNTER LTD	The provider has been contacted and advised of NPNP Policy
MEDINET LTD	The service have been advised of ensuring that a PO is in place at the time of booking
CEREDIGION CC	The Ceredigion debtors team have been advised of the NPNP policy as well as the service leads for the charges

*The local Procurement Team have sourced an alternative supplier, Health Courier Services (HCS). Where the use of HCS has been taken up within a service of the Health Board, there has been a reduction in the occurrence of non-adherence to the No PO No Pay policy and a cost saving. However, local Procurement are still in the process of ensuring that all services utilise HCS and not Just Wales Ltd.

Health Board Requisitioner and Approver Non-Compliance: As outlined above, during this reporting period CAT have allocated specific resource to clear aged IOH. In doing so CAT has reached out to non-complying areas within the Health Board to educate them on the importance of adhering to the new policy.

Work is now being undertaken by CAT to monitor directorates who do not comply with the policy and Service Delivery Mangers are being advised that they are failing to follow policy and assistance with any training that is required is offered.

Below are the five directorates with non-compliance in excess of £20,000 during the period ending December 24:

Directorate	No. Inv	£
Planned Care	20	82,574.59
Digital	5	70,974.15
Women & Children	3	28,155.79
Public Health	5	26,503.33
Mental Health & LD	3	21,370.50

2.2.2 Public Sector Payment Policy (PSPP) Compliance

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

The Health Board successfully achieved its monthly PSPP target of paying 95% of non-NHS invoices for the months of November and December 2024 achieving 97.80% and 97.80% respectively. In addition, at the end of December 2024 the Health Board had met the target on a cumulative basis (96.40%).

Regarding the payment of NHS invoices, the Health Board paid 89.20% and 88.30% of these within 30 days for the months of November and December respectively.

The Core Accounting Team is continuing to spend time pursuing budget holders to authorise invoices promptly as e-mail requests from NWSSP Accounts Payable are often ignored. The team have also been providing training to areas where there are frequently high numbers of failures. This is in addition to contacting suppliers with invoices on hold without a PO, to help find the relevant PO or contacting the service users to raise a PO if required.

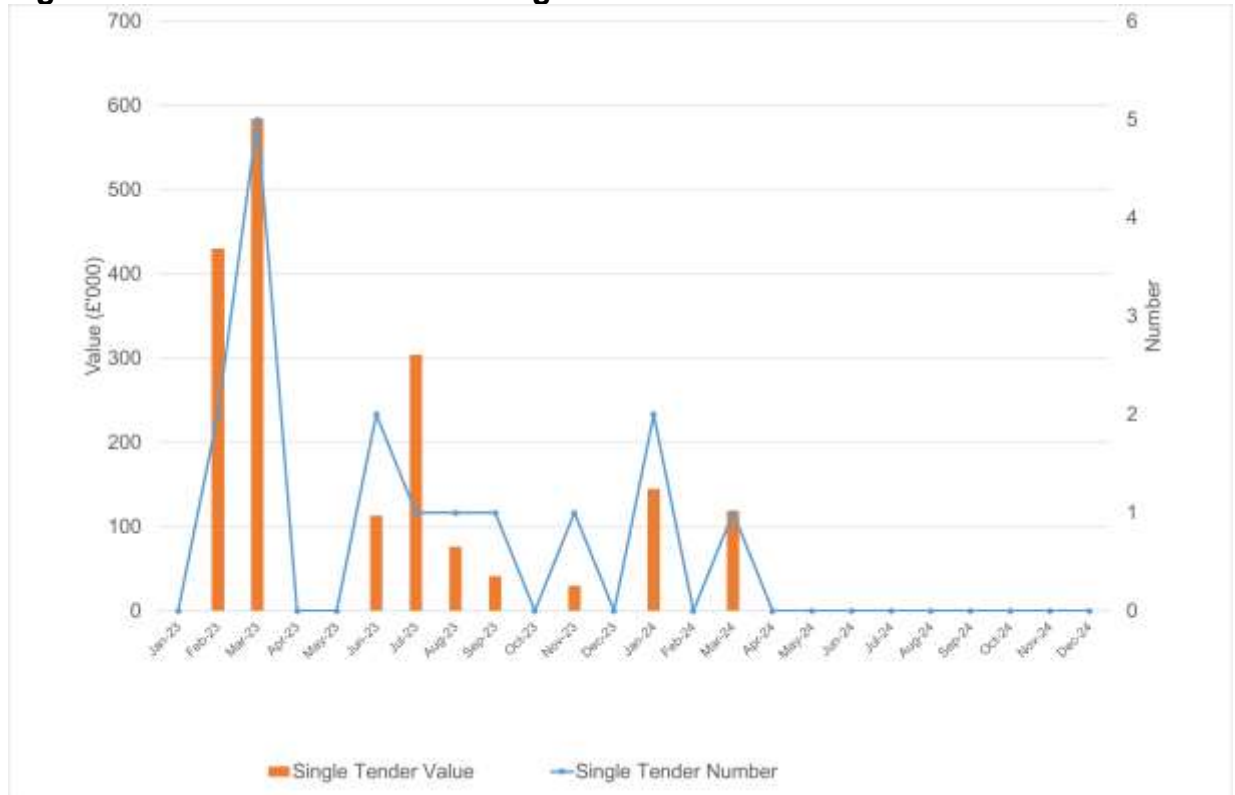
2.2.3 Single Tender Actions

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

There were no Single Tender Actions (in excess of £25,000) during November and December 2024.

The graph (Figure 3) shows the trend of all Single Tender Actions (STA) approved from 1 January 2023 to 31 December 2024.

Figure 3: Numbers and value of Single Tender Actions



2.2.4 Tenders Awarded and Breaches of Standing Financial Instructions

There were 19 contracts awarded, including direct awards through framework and VEAT process during the period 1 November 2024 to 31 December 2024, totalling £17,742,940.

Details of these contracts, to the value of £25,000 and above, are provided in Appendix 1.

Standing Financial Instructions (SFIs) – SFIs detail the financial responsibilities, policies and procedures adopted by the Health Board. They are designed to ensure that our financial transactions are carried out in accordance with the law and with Welsh Government policy in order to achieve probity, accuracy, economy, efficiency, effectiveness and sustainability.

Following a programme of work undertaken by Procurement, breaches of SFIs, to the value of £5,000 and above, will be reported to the Committee on a bi-monthly basis. This is the first time of reporting these breaches and therefore they have been reported retrospectively to the beginning of the current financial year 2024/25.

There were 34 breaches of SFIs totalling £487,680 during the period 1 April 2024 to 31 December 2024. Full details are provided in Appendix 1.

2.2.5 Consultancy contracts

There were 2 consultancy contracts awarded during November and December 2024, details of which are provided in Appendix 1, totalling £216,112.

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.

Appendix 2 shows the volume and value of invoices raised in respect of overpayments for the period 1 November to 31 December 2024; 49 cases totalling £54,043, which represents 0.19% of the average monthly net pay costs.

In order to proactively address the issues leading to the overpayment of salaries, a combined Workforce and Finance Panel (in conjunction with relevant line managers) has been established to review on a quarterly basis, why overpayments have occurred and implement appropriate action to ensure future overpayments are minimised.

The first of these panel meetings was held in December; 13 meetings were originally arranged, 10 took place due to staff absence. The key points from the panel meetings were that:

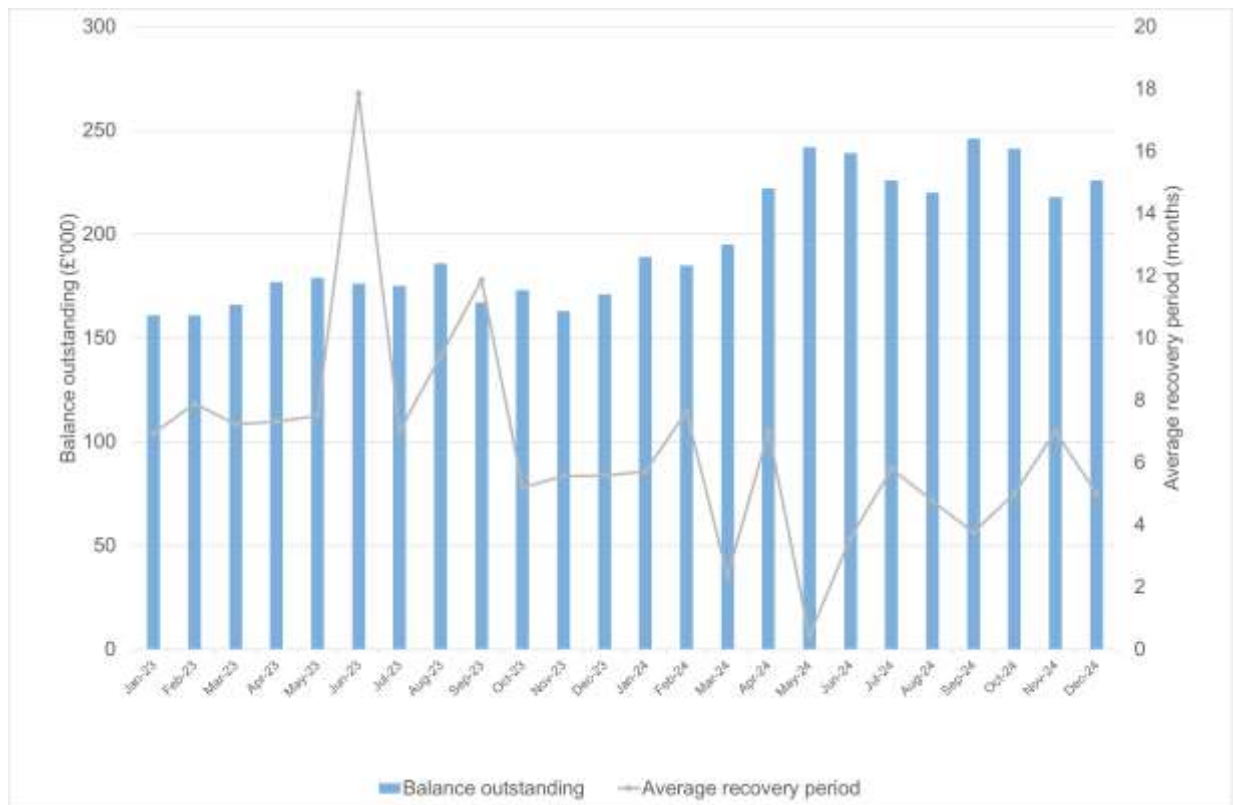
- a) Lessons were learnt in terms of appropriate timescales to complete paperwork,
- b) Any future queries on Change of Circumstances forms will be discussed with payroll,
- c) Action plans will be put in place to mitigate the risks of future overpayments occurring.

All attendees recognised the need to improve the timeliness of completing termination forms and all assured the panel that there would not be any further instances. All attendees gave assurance that they would ensure better processes are put in place within their teams.

The graph below (Figure 4) 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 total value raised in the period 1 November to 31 December 2024 was £54k compared to £78k in the period ended 31 October 2024.

The overall debt balance has decreased to £226k at the end of December 2024 compared to £241k at the end of October 2024, with the average recovery period remaining consistent at five months at the end of December.

Figure 4: Trend of aged overpayments and recoveries

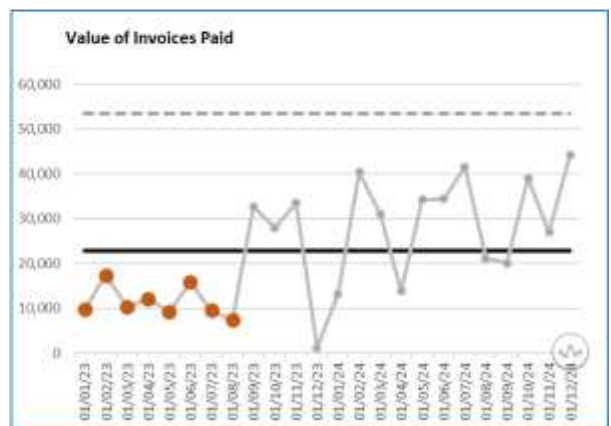
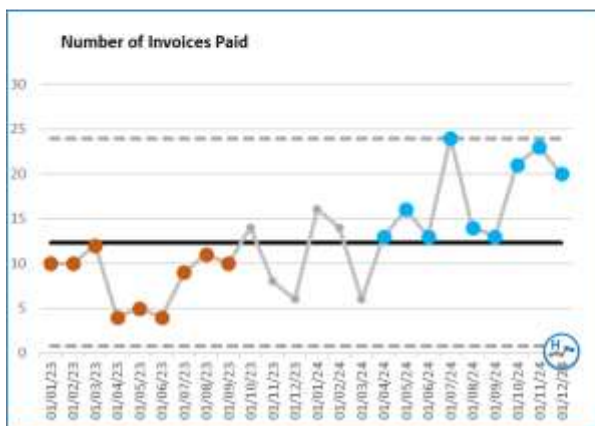
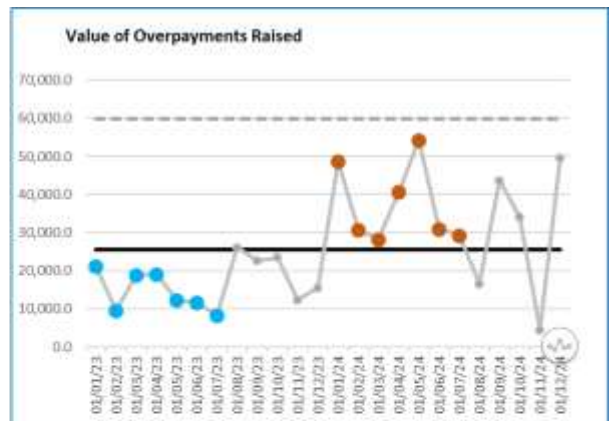
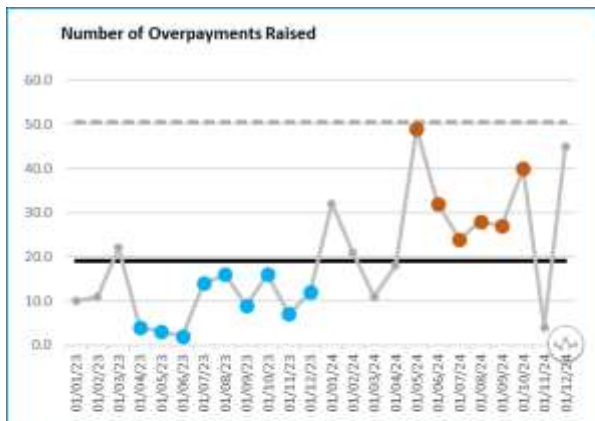


Further statistical analysis in respect of the overpayment of salaries is provided below:

The four charts show the number and volume of invoices raised by the Health Board in respect of the overpayment of salaries during the period November 2022 to December 2024.

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 increased to 19 invoices at the end of December 2024 compared to 18 invoices raised at the end of October 2024 and the average value per month has also increased to £26k at the end of December 2024 compared to £25k at the end of October 2024.

The rate at which the Health Board receives payment for these invoices has remained steady at an average of 12 invoices per month when compared to the end of the previous period at the end of October 2024. However, the average amount recovered per month has decreased from £24k to £23k since the end of October 2024.



2.3.2 Underpayment of salaries

NWSSP have provided details of emergency payments requested and paid in November and December 2024 for underpaid salaries, the total of which was £37,492.

Reasons for salary underpayments include:

- Wrong bank account details provided
- Incorrect recording of sick leave
- Late Authorisation of payment sent
- Late notification of return to work
- Incorrect Change forms

2.4 Losses and Special Payments for Approval

2.4.1 General Losses and Special Payments

Losses and special payments require the Audit and Risk Assurance Committee's approval given their contentious nature. There was one loss over £5k arising in the period 1 November to 31 December 2024 requiring the Committee's approval.

The loss in excess of £5k relates to the write off of a Debtors invoice for £6,137.00 in respect of an Overseas Patient. The patient was admitted to PPH in July 2023 with an appropriate invoice raised in August 2023 following discharge.

The invoice was passed over to the Health Board's debt collection agency in September 2023 for recovery. The debt collection agency has exhausted all avenues to recover the money and recommended the debt be written off.

Losses and write offs under £5k, as per requirement under FP02 – Income and Cash Collection, have been presented and approved by the Director of Finance and Chief Executive. In total these amounted to £50,449.

2.5 Compliance with Capital Requirements

No issues to report.

2.6 Compliance with Tax Requirements

2.6.1 Compliance with VAT Requirements

Within recent iterations of the Financial Assurance Report this section has described the latest position in respect of two long-running compliance items currently outstanding with HMRC, these being the VAT recoverability of charges under the all-Wales BT PSBA network contract and the final VAT recovery position of the Bronglais Hospital Front-of-House capital scheme. The Health Board has complied with all HMRC information requests connected with these items and both are currently with HMRC to consider its position further.

Both items are being managed on the Health Board's behalf by its external VAT advisors and have complex and technical VAT principles at their core. Our advisors have informed us that direct intervention by the Health Board at this time, in an attempt to expedite these items to a close, would not be appropriate and the Health Board would be better placed allowing these items to run to their natural conclusion.

As these items are slow-moving and likely to take many more months to conclude, only significant updates to each item will be reported within this section of this report going forwards.

2.6.2 Compliance with Employment Tax Requirements

No updates or issues to report.

2.7 Compliance with reporting requirements

IFRS 17 – Insurance Contracts. IFRS 17 Insurance contracts will be applicable in the public sector from 1 April 2025. The standard requires full retrospective adoption, so the transition date will be 1 April 2024 and it will have an impact on the accounting treatment for any organisation that has issued, or issues, a contract that meets the definition of an insurance contract.

Initial indications are that the Health Board has not issued any insurance contracts and Welsh Government have been advised accordingly. Audit Wales will confirm this during their external audit of the 2024/25 annual Accounts.

Pooled Budgets 2023/24 – details pertaining to pooled budgets between the Health Board and Carmarthenshire County Council with Appendix 4 for information.

Money Transfers – WANLESS Enablement, Carmarthenshire County Council 2023-24 – details pertaining to WANLESS Enablement between the Health Board and Carmarthenshire County Council with Appendix 5 for information.

Annual Accounts 2024/25 – Welsh Government have published the following draft submission dates:

- Draft Accounts package by **2 May 2024**
- Remuneration Report, Accountability Report and Performance Report by **9 May 2024**

2.8 Financial Compliance

The Finance Team is developing a reporting pack in respect of financial compliance.

The key systems feeds and journal processes have been mapped and the Accounts Payable system, Pharmacy system, Eden Dental Fees, Locum Accrual and PO Accrual reviews have been undertaken and completed. Internal Audit has been approached to ascertain their capacity to test the effectiveness of the controls that have been documented and access has been provided to the Accounts Payable system documentation to assist in their evaluation.

There are no further updates to report.

3.1 Recommendations

The Audit and Risk Assurance Committee is asked to:

- a) Discuss the addition of reporting on breaches of SFIs as detailed in Appendix 1, which are reported for the first time
- b) Take assurance from the actions taken to reduce the instances of non-compliance with the No PO No Pay policy.
- c) Take assurance from the controls in place to manage Single Tender Actions
- d) Discuss the staff overpayments and seek assurance that actions to control them are sufficiently embedded.
- e) Approve write off of loss exceeding £5,000 as detailed in section 2.4
- f) Scrutinise the award of contracts listed in Appendix 1.

Appendix 1: Contracts awarded

Direct awards via Framework Agreement											
Period Covered by this report				1 Nov 2024	31 Dec 2024						
Reference	Framework Used & Reference	Supplier	Description	One off or Period		Value, exc VAT	Department	Professional Services	Date of Board Approval (if applicable)	Compliant	Comment
				Start	End						
HDD-DCO-22-24	Welsh Government National SLA for Tenovus Cancer Care / Lymphedema Network Wales	Tenovus Trading Limited	Tenovus Mobile Unit Hire	20/01/2025	20/05/2025	£42,453		N/A	N/A	Y	An extension to a direct award via Welsh Government National SLA for Tenovus Cancer Care / Lymphedema Network Wales framework has been awarded to Tenovus Trading Limited for the hire of a Tenovus Mobile Unit for 4 months. This contract award does not allow for an extension.
HDD-DCO-24-10	NHS Shared Business Services (SBS) Audio Visual Solutions and Integrated Operating Theatres 2 (SBS10245)	VitalHub UK Ltd	Intouch System Renewal	21/10/2024	20/10/2025	£32,600	Digital	No	N/A	Y	A direct award via NHS Shared Business Services (SBS) Audio Visual Solutions and Integrated Operating Theatres 2 (SBS10245) framework has been awarded to VitalHub UK Ltd for Intouch System Renewal for 12 months. This contract award does not allow for an extension.
HDD-DCO-24-18	National Procurement Service (NPS) - IT Products and Services (ii) (NPS-ICT-0094-19)	Softcat Plc	Rubrik Hardware and Support Upgrade	01/01/2025	01/10/2026	£244,478	Digital	No	N/A	Y	A direct award via National Procurement Service (NPS) - IT Products and Services (ii) (NPS-ICT-0094-19) framework has been awarded to Softcat Plc for Rubrik Hardware and Support Upgrade for 21

											months. This contract award does not allow for an extension.
HDD-DCO-24-17	NHS Shared Business Services (SBS) Digital Workplace Solutions (SBS/19/AB/WAB/9411)	TET Ltd	Freshservice Licence Renewal	20/12/2024	19/12/2027	£404,221	Digital	No	N/A	Y	A direct award via NHS Shared Business Services (SBS) Digital Workplace Solutions (SBS/19/AB/WAB/9411) framework has been awarded to TET Ltd for Freshservice Licence Renewal for 36 months. This contract award does not allow for an extension.
HDD-DCO-22-35	Health Trust Europe (HTE) Enterprise Level Information Communication Technology (ICT) Solutions (SF050716)	Softcat Plc	E-Job Planning Software Licences	31/12/2024	31/12/2025	£61,943	Digital	No	N/A	Y	An extension to a direct award via Health Trust Europe (HTE) Enterprise Level Information Communication Technology (ICT) Solutions (SF050716) framework has been awarded to Softcat Plc for E-Job Planning Software Licences for 12 months. This contract award does not allow for an extension.

Direct awards via VEAT process											
Period Covered by this report				1 Nov 2024	31 Dec 2024						
Reference	Framework Used & Reference	Supplier	Description	One off or Period		Value, exc VAT	Department	Professional Services	Date of Board Approval (if applicable)	Compliant	Comment
				Start	End						
HDD-VEAT-24-01	N/a	NuvoAir	NuvoAir Telehealth Monitoring in COPD and Difficult Asthma	01/11/2024	31/10/2025	£28,720	Primary Care	No	N/A	Y	A VEAT Notice was issued to confirm that NuvoAir were awarded a 12-month contract for NuvoAir Telehealth Monitoring in COPD and Difficult Asthma. This contract award does not allow for an extension.
HDD-VEAT-24-03	N/a	Paxman Scalp Cooling	Scalp Cooling System	13/01/2025	12/01/2030	£113,208	Charitable Funds	No	N/A	Y	A VEAT Notice was issued to confirm that Paxman Scalp Cooling were awarded a 60-month contract for the purchase and five-year maintenance and training for Scalp Cooling Systems. This contract award does not allow for an extension.

Contracts awarded post competitive tender										
Period Covered by this report			1 Nov 2024	31 Dec 2024						
Reference	Supplier	Description	One off or Period		Value, exc Vat	Department	Professional Services	Date of Board Approval (if applicable)	Compliant	Comment
			Start	End						
HDD-MIN-56330	Softcat Plc	Data Centre Storage, Computing and Hypervisor Environment Replacement - GGH & WGH	01/11/2024	31/10/2029	£1,779,760	Digital	NA	Sep-24	Y	Following a competitive tender, Softcat Plc were awarded a 60-month contract for Data Centre Storage, Computing and Hypervisor Environment Replacement for Glangwili General Hospital and Withybush General Hospital. An option to extend the contract for a further 12 months is included in the award.
HDD-OJEULT-56102	Khan Dental Care	Provision of General Dental Services - Carmarthen & South Pems	01/12/2024	30/11/2029	£5,000,000	Primary Care	NA	Sep-24	Y	Following a competitive tender, Khan Dental Care were awarded a 60-month contract for General Dental Services in Carmarthen & South Pembrokeshire. An option to extend the contract for a further 60 months is included in the award.
HDD-OJEULT-56102	Pentrepoeth Dental Practice (Gower Healthcare Dental Ltd)	Provision of General Dental Services - Carmarthen & South Pems	01/12/2024	30/11/2029	£5,000,000	Primary Care	NA	Sep-24	Y	Following a competitive tender, Pentrepoeth Dental Practice (Gower Healthcare Dental Ltd) were awarded a 60-month contract for General Dental Services - Carmarthen & South Pembrokeshire. An option to extend the contract for a further 60 months is included in the award.

HDD-ITT-56843	PAPYRUS Prevention of Young Suicide	Provision of Suicide Prevention Services (2T's) Cluster	01/11/2024	31/03/2026	£89,252	Primary Care	NA	N/A	Y	Following a competitive tender, PAPYRUS Prevention of Young Suicide were awarded a 17-month contract for Suicide Prevention Services in the Towy Taf Cluster. An option to extend the contract for a further 12 months is included in the award.
HDD-OJEU-54290	Natural UK	Clinical Waste Home Collection, Transportation and Removal Service	01/01/2025	31/12/2027	£426,343	Estates	No	N/A	Y	Following a competitive tender, Natural UK were awarded a 36-month contract for Clinical Waste Home Collection, Transportation and Removal Services. An option to extend the contract for a further 24 months is included in the award.
HDD - OJEU-57064	The Jac Lewis Foundation	Provision of a Mental Health Service in the Amman Gwendraeth Cluster	01/02/2025	31/01/2028	£225,000	Primary Care		N/A	Y	Following a competitive tender, The Jac Lewis Foundation were awarded a 36-month contract for Mental Health Services in the Amman Gwendraeth Cluster. An option to extend the contract for a further 12 months is included in the award.
HDD-MIN-57547	Healthcare Business Solutions	Insourcing of Trauma & Orthopaedic Procedures	24/12/2024	31/03/2026	£2,203,400	Scheduled Care	No	Dec-24	Y	Following a competitive tender, Healthcare Business Solutions were awarded a 15-month contract for Insourcing of Trauma & Orthopaedic Procedures. An option to extend the contract for a further 12 months is included in the award.
HDD-MIN-57777	Practice Plus Group	Outsourcing Ear, Nose, and Throat Procedures	24/12/2024	31/03/2025	£58,374	Scheduled Care	No	N/A	Y	Following a competitive tender, Practice Plus Group were awarded a 3-month contract for Outsourcing Ear, Nose, and Throat Procedures.

										This contract award does not allow for an extension.
HDD-MIN-57220	Lee Wakemans Ltd	Quantity Surveying Professional Services for Major Infrastructure Scheme	09/12/2024	31/03/2029	£475,000	Estates	Yes	N/A	Y	Following a competitive tender, Lee Wakemans Ltd were awarded a 52-month contract for Quantity Surveying Professional Services for Major Infrastructure Scheme. This contract award does not allow for an extension.
HDD-MIN-57668	SOFTWARE ONE UK LTD	Crowdstrike Licences	28/12/2024	31/12/2027	£618,893	Digital	No	N/A	Y	Following a competitive tender, SOFTWAREONE UK LTD were awarded a 36-month contract for Crowdstrike licences. An option to extend the contract for a further 12 months is included in the award.
HDD-OJEULT-57215	Kone Plc	Replacement Lift within Ward Four (4) at Glangwili General Hospital (GGH)	01/01/2025	31/08/2026	£173,723	Estates	No	N/A	Y	Following a competitive tender, Kone Plc were awarded a 20-month contract for Replacement Lift within Ward Four at Glangwili General Hospital. This contract award does not allow for an extension.
HDD-MIN-57914	Softcat Plc	Iboss Licence Solution	30/12/2024	31/03/2028	£549,458	Digital	No	N/A	Y	Following a competitive tender, Softcat Plc were awarded a 39-month contract for Iboss Licence Solution. An option to extend the contract for a further 24 months is included in the award.

Consultancy Contracts awarded										
Period Covered by this report			1 Nov 2024	31 Dec 2024						
Reference	Supplier	Description	One off or Period		Value, exc Vat	Department	Professional Services	Date of Board Approval (if applicable)	Compliant	Comment
			Start	End						
HDD-MIN-56832	Opinion Research Services	Consultation and Engagement Consultancy Services	01/01/2025	31/12/2026	£104,992	Corporate	Yes	Nov-24	Y	Following a competitive tender, Opinion Research Services were awarded a 24-month contract for Consultation and Engagement Consultancy Services. An option to extend the contract for a further 12 months is included in the award.
HDD-ITT-57059	Hugh Irwin Associates	Quality Assurance Consultancy Services for Consultation and Engagement	01/01/2025	31/12/2026	£111,120	Corporate	Yes	Nov-24	Y	Following a competitive tender, Hugh Irwin Associates were awarded a 24-month contract for Quality Assurance Consultancy Services for Consultation and Engagement. An option to extend the contract for a further 12 months is included in the award.

Breaches of Standing Financial Instructions						
Period Covered by this report			01/04/2024		31/12/2024	
Month/ Year	Supplier	Description	Value, exc Vat	Directorate	Comment	Actions taken to address
April	eHealth Digital Media Ltd	To re-record commentary and amend film; To translate and replace existing English text into Welsh for hypertension films	£6,505	Primary Care	In the month of April 2024 a retrospective purchase order was raised to eHealth Digital Media Ltd for the payment of an invoice to re-record commentary and amend film; to translate and replace existing English text into Welsh for hypertension films. The total value of the purchase order was £6,505.00. This breach of Standing Financial Instructions sits within the Primary Care Directorate.	End User Educated
April	Interaction Method Paediatric Autism Communication Therapy (Impact) CIC	Pact training	£15,715	Therapies	In the month of April 2024 a retrospective purchase order was raised to Interaction Method Paediatric Autism Communication Therapy (Impact) CIC for the payment of an invoice for Pact training. The total value of the purchase order was £15,715.80.00. This breach of Standing Financial Instructions sits within the Therapies Directorate.	End User Educated
April	Medinet Clinical Services Ltd	Cardiology clinics at Bronglais General Hospital and Wthybush General Hospital	£9,180	Unscheduled Care Glangwili	In the month of April 2024 a retrospective purchase order was raised to Medinet Clinical Services Ltd for the payment of an invoice for Cardiology clinics at Bronglais General Hospital and Wthybush General Hospital. The total value of the purchase order was £9,180.00. This breach of Standing Financial Instructions sits within the Unscheduled Care Glangwili Directorate.	Procurement Activity Completed
April	Medinet Clinical Services Ltd	Neurology clinics	£13,000	Planned Care	In the month of April 2024 a retrospective purchase order was raised to Medinet Clinical Services Ltd for the payment of an invoice for Neurology clinics. The total value of the purchase order was £13,000.00. This breach of Standing Financial Instructions sits within the Planned Care Directorate.	Procurement Activity Completed

May	Coach & Horses Surgery	Paper, use of photocopier and fax; rental of room for District Nurses; and Washroom Services	£9,878	Women & Children	In the month of May 2024 a retrospective purchase order was raised to Coach & Horses Surgery for the payment of an invoice for paper, use of photocopier and fax; rental of room for District Nurses; and washroom services. The total value of the purchase order was £9,878.27. This breach of Standing Financial Instructions sits within the Women & Children Directorate.	Breach Added to Procurement Workplan
May	DD Mechanical Ltd	Additional works to be carried out at Ty Bryngwyn Hospice	£6,302	Capital Expenditure	In the month of May 2024 a retrospective purchase order was raised to DD Mechanical Ltd for the payment of an invoice for additional works to be carried out at Ty Bryngwyn Hospice. The total value of the purchase order was £6,302.00. This breach of Standing Financial Instructions sits within the Capital Expenditure Directorate.	Procurement Buyers Reminded of Processes and Contracts
May	Lexis Nexis UK	Legal Fees	£18,550	Nursing	In the month of May 2024 a retrospective purchase order was raised to Lexis Nexis UK for the payment of an invoice for legal fees. The total value of the purchase order was £18,550.00. This breach of Standing Financial Instructions sits within the Nursing Directorate.	End User Educated
May	Medinet Clinical Services Ltd	Neurology clinics	£32,500	Planned Care	In the month of May 2024 a retrospective purchase order was raised to Medinet Clinical Services Ltd for the payment of an invoice for Neurology clinics. The total value of the purchase order was £32,500.00. This breach of Standing Financial Instructions sits within the Planned Care Directorate.	Procurement Activity Completed
May	QBTech Ltd	License fees and yearly test fees	£14,021	Women & Children	In the month of May 2024 a retrospective purchase order was raised to QBTech Ltd for the payment of an invoice for license fees and yearly test fees. The total value of the purchase order was £14,021.28. This breach of Standing Financial Instructions sits within the Women & Children Directorate.	End User Educated
May	Stor A File Ltd	Retrieval of boxes	£5,151	Women & Children	In the month of May 2024 a retrospective purchase order was raised to Stor A File Ltd for the payment of an invoice for retrieval of boxes. The total value of the purchase order was £5,151.19. This breach of Standing Financial Instructions sits within the Women & Children Directorate.	Procurement Activity Underway

June	Civitas Law	Professional fees	£8,500	Workforce & Organisational Development	In the month of June 2024 a retrospective purchase order was raised to Civitas Law for the payment of an invoice for Professional fees. The total value of the purchase order was £8,500.00. This breach of Standing Financial Instructions sits within the Workforce & Organisational Development Directorate.	End User Educated
June	ETS Medical Ltd	Pathology transport	£13,082	Pathology	In the month of June 2024 a retrospective purchase order was raised to ETS Medical Ltd for the payment of an invoice for Pathology transport. The total value of the purchase order was £13,082.10. This breach of Standing Financial Instructions sits within the Pathology Directorate.	Procurement Activity Underway
June	S A Scaffolding Services Ltd	Continued rental of birdcage scaffolding	£8,080	Facilities	In the month of June 2024 a retrospective purchase order was raised to S A Scaffolding Services Ltd for the payment of an invoice for Continued rental of birdcage scaffolding. The total value of the purchase order was £8,080.00. This breach of Standing Financial Instructions sits within the Facilities Directorate.	Procurement Buyers Reminded of Processes and Contracts
July	Civitas Law	Professional fees	£12,849	Planned Care	In the month of June 2024 a retrospective purchase order was raised to Civitas Law for the payment of an invoice for Professional fees. The total value of the purchase order was £12,849.36. This breach of Standing Financial Instructions sits within the Planned Care Directorate.	Escalated for Re-Education, and Relevant Director Informed for Awareness and Action
July	Insight Direct (UK) Ltd	Concedo Eptura maintenance renewal	£20,265	Digital	In the month of June 2024 a retrospective purchase order was raised to Insight Direct (UK) Ltd for the payment of an invoice for Concedo Eptura maintenance renewal. The total value of the purchase order was £20,265.57. This breach of Standing Financial Instructions sits within the Digital Directorate.	End User Educated
July	Insight Direct (UK) Ltd	Maintenance For Nimble Hf40	£15,285	Digital	In the month of June 2024 a retrospective purchase order was raised to Insight Direct (UK) Ltd for the payment of an invoice for Maintenance for Nimble HF40. The total value of the purchase order was £15,285.44. This breach of Standing Financial Instructions sits within the Digital Directorate.	End User Educated

July	Lexis Nexis UK	Legal Fees	£5,103	Nursing	In the month of June 2024 a retrospective purchase order was raised to Lexis Nexis UK for the payment of an invoice for Legal Fees. The total value of the purchase order was £5,103.00. This breach of Standing Financial Instructions sits within the Nursing Directorate.	Escalated for Re-Education, and Relevant Director Informed for Awareness and Action
July	Probo Medical Ltd	Payment for hire of ultrasound device	£6,000	Planned Care	In the month of June 2024 a retrospective purchase order was raised to Probo Medical Ltd for the payment of an invoice for Payment for hire of ultrasound device. The total value of the purchase order was £6,000.00. This breach of Standing Financial Instructions sits within the Planned Care Directorate.	End User Educated
July	Skyguard Ltd	Mysos Subscription	£29,700	Nursing	In the month of June 2024 a retrospective purchase order was raised to Skyguard Ltd for the payment of an invoice for Mysos Subscription. The total value of the purchase order was £29,700.00. This breach of Standing Financial Instructions sits within the Nursing Directorate.	End User Educated
July	The Institute of Family Therapy	Course Fees	£6,600	Mental Health & Learning Disabilities	In the month of June 2024 a retrospective purchase order was raised to The Institute of Family Therapy for the payment of an invoice for Course Fees. The total value of the purchase order was £6,600.00. This breach of Standing Financial Instructions sits within the Mental Health & Learning Disabilities Directorate.	End User Educated
August	ECRI European Office	Medical Devices Alerts Workflow subscription	£9,465	Operations	In the month of June 2024 a retrospective purchase order was raised to ECRI European Office for the payment of an invoice for Medical Devices Alerts Workflow subscription. The total value of the purchase order was £9,465.00. This breach of Standing Financial Instructions sits within the Operations Directorate.	End User Educated
August	Impact Medical Ltd	Hire of a mobile lithotripter	£7,149	Planned Care	In the month of June 2024 a retrospective purchase order was raised to Impact Medical Ltd for the payment of an invoice for Hire of a mobile lithotripter. The total value of the purchase order was £7,149.30. This breach of Standing Financial Instructions sits within the Planned Care Directorate.	Procurement Activity Completed

August	Medinet Clinical Services Ltd	Neurology clinics	£32,500	Planned Care	In the month of June 2024 a retrospective purchase order was raised to Medinet Clinical Services Ltd for the payment of an invoice for Neurology clinics. The total value of the purchase order was £32,500.00. This breach of Standing Financial Instructions sits within the Planned Care Directorate.	Procurement Activity Completed
August	SGS UK Ltd	UKMDR Medical Device, Recertification Audit, and Report Writing	£32,850	Operations	In the month of June 2024 a retrospective purchase order was raised to SGS UK Ltd for the payment of an invoice for UKMDR Medical Device, Recertification Audit, and Report Writing. The total value of the purchase order was £32,850.00. This breach of Standing Financial Instructions sits within the Operations Directorate.	Procurement Activity Underway
September	Multimedix Ltd	Technical Ultrasound and Quality Assurance Measurements of Ultrasound Systems and Probes	£47,656	Operations Management	In the month of September 2024 a retrospective purchase order was raised to Multimedix Ltd for the payment of Technical Ultrasound and Quality Assurance Measurements of Ultrasound Systems and Probes. The total value of the purchase order was £47,656. This breach of Standing Financial Instructions sits within the Operations Management Directorate.	Breach Added to Procurement Workplan
October	Health Education And Improvement Wales	Integrated Care GP Fellowship salary recharge for the period of 1st July 2024 to 2nd August 2024	£6,966	Primary Care	In the month of October 2024 a retrospective purchase order was raised to Health Education And Improvement Wales for the payment of Integrated Care GP Fellowship salary recharge for the period of 1st July 2024 to 2nd August 2024. The total value of the purchase order was £6,966. This breach of Standing Financial Instructions sits within the Primary Care Directorate.	End User Educated
October	Medoptimise Ltd	Medicines optimisation intervention subscriptions for 2024-2025	£10,782	Medicines Management	In the month of October 2024 a retrospective purchase order was raised to Medoptimise Ltd for the payment of Medicines optimisation intervention subscriptions for 2024-2025. The total value of the purchase order was £10,782 This breach of Standing Financial Instructions sits within the Medicines Management Directorate.	Procurement Activity Underway
October	Network For Practices Ltd	Training services (in-house sessions) for the 2Ts Cluster for the period of October 2024 and November 2024	£5,940	Primary Care	In the month of October 2024 a retrospective purchase order was raised to Network For Practices Ltd for the payment of Training services (in-house sessions) for the 2Ts Cluster for the period of October 2024 and November 2024. The total value of the purchase order was £5,940. This breach of Standing Financial Instructions sits within the Primary Care Directorate.	End User Educated

October	Prometheus Safe & Secure Ltd	Secure transport to transport a patient to out of area health care	£5,405	Mental Health & Learning Disabilities	In the month of October 2024 a retrospective purchase order was raised to Prometheus Safe & Secure Ltd for the payment of Secure transport to transport a patient to out of area health care. The total value of the purchase order was £5,405. This breach of Standing Financial Instructions sits within the Mental Health & Learning Disabilities Directorate.	End User Educated
October	SGS UK Ltd	ISO 13485 surveillance UKMDR accreditation with on-site visits in September 2024	£19,162	Operations Management	In the month of October 2024 a retrospective purchase order was raised to SGS UK Ltd for the payment of ISO 13485 surveillance UKMDR accreditation with on-site visits in September 2024. The total value of the purchase order was £19,162.50. This breach of Standing Financial Instructions sits within the Operations Management Directorate.	Breach Added to Procurement Workplan
November	Softcat Plc	Urgent maintenance cover for Citrix Pure storage	£11,622	Digital	In the month of November 2024 a retrospective purchase order was raised to Softcat Plc for the payment of Urgent maintenance cover for Citrix Pure storage The total value of the purchase order was £11,622.47. This breach of Standing Financial Instructions sits within the Digital Directorate.	End User Educated
November	Withers LLP	Legal services	£10,028	Nursing	In the month of November 2024 a retrospective purchase order was raised to Withers LLP for the payment of Legal services The total value of the purchase order was £10,028.00. This breach of Standing Financial Instructions sits within the Nursing Directorate.	Escalated for Re-Education, and Relevant Director Informed for Awareness and Action
December	PKL Group (UK) Ltd	Hire of propane cylinder	£12,689	Capital	In the month of December 2024 a retrospective purchase order was raised to PKL Group (UK) Ltd for the payment of Hire of propane cylinder. The total value of the purchase order was £12,689.60. This breach of Standing Financial Instructions sits within the Capital Directorate	End User Educated
December	Stress Control Ltd	A three-year Stress Control community class license	£19,200	Mental Health & Learning Disabilities	In the month of December 2024 a retrospective purchase order was raised to Stress Control Ltd for the payment of a three-year Stress Control community class license. The total value of the purchase order was £19,200.00. This breach of Standing Financial Instructions sits within the Mental Health & Learning Disabilities Directorate.	End User Educated

Appendix 2: Overpayment of Salaries

	Period covered by this report: 1 Nov – 31 Dec 24		
Ref	Reason for Overpayment	Value (£)	Number of invoices
1	Processing Error	4,039.84	4
2	Late Notification of Changes	17,602.01	30
3	Late Notification of Termination	31,006.73	14
4	Late Notification of Absence	1,393.98	1
		54,042.56	49

Appendix 3: Losses and Special Payments over £5,000

	Period covered by this report:	1 November 2024 to 31 December 2024	
Ref	Losses and Special Payments Category	Value (£)	Explanation
1	Overseas patient	6,137.00	Collection efforts exhausted; recommended to be written off by CCI
	Total Losses (for approval)		

Recommendation: Approve write off of loss as detailed in above table.

Certificate of the Auditor General for Wales

The Statement of Responsibilities of grant-paying and receiving bodies, the Auditor General for Wales and auditors who work under his arrangements for certifying claims and returns sets out the respective responsibilities of these parties. It also sets out the limitations of the responsibilities of the Auditor General for Wales and the auditors working under his arrangements.

I have examined the entries in this form (~~which replaces or amends the original submitted to me / us by the receiving body dated _____~~)* and the related accounts and records of the receiving body in accordance with Certification Instruction A01, and have carried out the tests in Certification Instruction number HLG01 and obtained such evidence and explanations as I consider necessary.

Except for the matters raised in the attached qualification letter dated 20 December 2024

I have concluded that nothing has come to our attention to indicate that the claim or return:

- is not fairly stated; and
- is not in accordance with the relevant terms and conditions.

Signature



Name (block capitals)

JASON BLEWITT

(on behalf of the Auditor General for Wales)

Date 20-12-24

**Delete as necessary*

Archwilydd Cyffredinol Cymru
Auditor General for Wales

Covering sheet for claims or returns certified under the Auditor General's arrangements

Auditor's certificate re

(name of the funder's grant programme and, if applicable, project name)

The enclosed document

(form number or if unnumbered, type of claim or return)

for the project/financial year ended 31 March (year)

has been certified on the request of

(the grant receiving body)

This certificate is provided by an auditor working under the Auditor General's arrangements in accordance with the Statement of Responsibilities of grant-paying and receiving bodies, the Auditor General for Wales and the auditors who work for him in relation to grant claims and returns using CI which was agreed with you.

(CI number)

You are asked to deal promptly with this certified document, taking account of any amendments and/or qualification letter noted below.

Your queries should normally be addressed to the grant receiving body because the claim or return read with the auditor's qualification letter should enable you to resolve outstanding issues. If exceptionally it is essential to address a query to the auditor, please address your query to Audit Wales at the above address, enclosing this form for identification purposes, together with the certified document if appropriate.

Please note: Auditor to indicate by a tick if the option(s) applies

Agreed amendments incorporated in the attached claim

- none (the claim entries are those originally made by the grant receiving body).
- the document replaces or amends the original and incorporates amendments made by the grant receiving body with auditor agreement which

* have no overall effect on entitlement

* increase the amount payable by by £
(name of party)

* decrease the amount payable by by £
(name of party)

* delete as appropriate

Other matters for your attention

- none
- a qualification letter is attached setting out the other matters arising and the value of the matters raised is £ Errors found in the samples tested and £ the extrapolated effect if further similar error(s) arose across the whole claim

Only an original of this covering sheet confirms that:

- the enclosed document and any qualification letter have been sent direct to you by the auditor;
- the auditor has sent the grant receiving body a copy of the enclosed certified document, and any qualification letter in respect of it.

Auditor

(Signature)

Date

CF2 ref

Audit Wales /Firm and sequential no.

CF2 (5/16)

CFN issued

Agreed amendments incorporated in the attached claim

Cells or lines amended	Reason for the amendment	Amount of amendment £	Basis of adjustment Actual / Extrapolated	Increase / Decrease

The effect of these amendments on the amount payable is shown on the front page.
 However, for complex claims or returns, the table above does not show all of the consequential amendments arising on cells related to those originally mistated.

See supplementary sheet for further amendments.

Mr Huw Thomas
Director of Finance
Hywel Dda University Local Health Board
Hafan Derwen
Jobswell Road
Carmarthen
SA31 3BB

1 Capital Quarter / 1 Chwarter Cyfalaf
Cardiff / Caerdydd
CF10 4BZ
Tel / Ffôn: 029 2032 0500
Fax / Ffacs: 029 2032 0600
Textphone / Ffôn testun: 029 2032 0660
info@audit.wales / post@archwilio.cymru
www.audit.wales / www.archwilio.cymru

Date issued: 20 December 2024

Dear Huw,

Carmarthenshire County Council: Pooled Budget (HLG01) 2023-24

I have certified the enclosed annual return in accordance with the Certification Instruction (CI) HLG01 subject to the following matters:

The Partnership Agreement in place is historic and is out of date

Test 2 of the Certification Instruction requires us to confirm that there is a signed Partnership Agreement in place. The Partnership Agreement that has been provided is from 2007 and was made between Carmarthenshire County Council, Carmarthenshire NHS Trust and Carmarthenshire Local Health Board. This local health board is now Hywel Dda University Health Board. This Agreement has been signed by the parties' officers that were in place at that time, dated 4th October 2007. There is no evidence that the Partnership Agreement has been updated since this date.

Furthermore, the Agreement is out of date since it refers to a historic budget as well as capital contributions from the Welsh Government and the Red Cross. These were related to initial set-up costs thus no longer being applicable.

Contributions are not in line with the Partnership Agreement

Test 6 of the Certification Instruction requires us to confirm that the Gross Funding on the Annual Return agrees with the Partnership Agreement.

As noted above, the Partnership Agreement is out of date and includes historic budget and contribution figures. As a result, the Gross Funding and contributions on the Annual Return do not agree with those in the Partnership Agreement. Therefore, we are unable to confirm that Test 6 of the Certification Instruction has been met.

Similarly, Test 7 of the Certification Instruction requires us to confirm that all budget amendments, whether to changes in contributions or to project expenditure, have been given prior written approval. Since the contribution values do not agree with the Partnership Agreement, and we have only seen minutes from May 2020 thus not relating to the 2023-24 budget and contributions, we are unable to confirm that Test 7 of the Certification Instruction has been met.

You are invited to consider the facts stated above and consider what action, if any, you choose to take.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'J. Blewitt', with a horizontal line underneath.

Jason Blewitt

Audit Manager

POOLED FUND MEMORANDUM ACCOUNT for the period 1st April 2023 to 31st March 2024

Carmarthenshire Integrated Community Equipment Stores (CICES)

	£	£
Gross Funding		
Carmarthenshire County Council	415,748.00	
Hywel Dda Local Health Board	648,940.00	
		1,064,688.00 A
Expenditure		
Gross Expenditure	2,143,761.73	
less Miscellaneous Income	-1,079,073.73	
Net Expenditure		1,064,688.00 B
Net overspend		0.00 B-A

CERTIFICATE OF CHIEF FINANCE OFFICER

I certify that the above pooled fund memorandum account accurately discloses the income received and receiveable and expenditure incurred in accordance with the partnership agreement, as amended by any subsequent agreed variations, entered into under section 33 of the National Health Service(Wales) Act 2006.

Signed..........Date.....30/07/24.....

Chief Financial Officer

SECTION 28A ANNUAL VOUCHER: FINANCIAL YEAR 2023-24

CARMARTHENSHIRE COUNTY COUNCIL

To be completed by 30th September of the following financial year

PART 1 STATEMENT OF EXPENDITURE FOR THE YEAR 31 MARCH 2024

(if the conditions of the payment have been varied, please explain what the changes are and why they have been made)

Scheme Ref. No. and title of Expenditure Project	Revenue Expenditure £	Capital Expenditure £	Total £
Wanless			
Enablement	480,122	0	480,122
	480,122	0	480,122

PART 2 STATEMENT OF COMPLIANCE WITH CONDITIONS OF TRANSFER

I certify that the above expenditure has been incurred in accordance with the conditions including any cost variations, for each scheme agreed by the Hywel Dda Health Authority in accordance with Directions made by the National Assembly for Wales under Section 28A of the NHS Act 1977 as substituted by Section 1 of the Health and Social Services Adjudication Act 1983 and amended by Section 29 of the Health Act 1999.

Signed:  Deputy S.151 Officer

Date: 08/10/24

Local Authority Chief Financial Officer (Section 151 Appointment) or Chairman of Voluntary sector organisations, as appropriate (see paragraph 6(2) of Directions).

Certificate of Auditor appointed by the Audit Commission

I/We have examined the entries in this form and the related accounts and records of the authority and have carried out the tests specified in Instruction No prepared by the Audit Commission for its auditors and such other tests as I/we consider necessary and I/we have obtained such explanations as I/we consider necessary. (Subject to the observations in the attached report dated).

I am/We are of the opinion that:

- that the entries are fairly stated
- that the expenditure has been properly incurred in accordance with the Memorandum of Agreement signed by the Health Authority

Date.....

Auditor.....

Certificate of the Auditor General for Wales

The Statement of Responsibilities of grant-paying and receiving bodies, the Auditor General for Wales and auditors who work under his arrangements for certifying claims and returns sets out the respective responsibilities of these parties. It also sets out the limitations of the responsibilities of the Auditor General for Wales and the auditors working under his arrangements.

I have examined the entries in this form (~~which replaces or amends the original submitted to me / us by the receiving body dated _____~~)* and the related accounts and records of the receiving body in accordance with Certification Instruction A01, and have carried out the tests in Certification Instruction number HLG03 and obtained such evidence and explanations as I consider necessary.

Except for the matters raised in the attached qualification letter dated 13 January 2025.

I have concluded that nothing has come to our attention to indicate that the claim or return:

- is not fairly stated; and
- is not in accordance with the relevant terms and conditions.

Signature



Name (block capitals)

JASON BLEWITT

(on behalf of the Auditor General for Wales)

Date 13-1-25

**Delete as necessary*

Archwilydd Cyffredinol Cymru
Auditor General for Wales

Covering sheet for claims or returns certified under the Auditor General's arrangements

Auditor's certificate re

(name of the funder's grant programme and, if applicable, project name)

The enclosed document

(form number or if unnumbered, type of claim or return)

for the project/financial year ended 31 March (year)

has been certified on the request of

(the grant receiving body)

This certificate is provided by an auditor working under the Auditor General's arrangements in accordance with the Statement of Responsibilities of grant-paying and receiving bodies, the Auditor General for Wales and the auditors who work for him in relation to grant claims and returns using CI which was agreed with you.

(CI number)

You are asked to deal promptly with this certified document, taking account of any amendments and/or qualification letter noted below.

Your queries should normally be addressed to the grant receiving body because the claim or return read with the auditor's qualification letter should enable you to resolve outstanding issues. If exceptionally it is essential to address a query to the auditor, please address your query to Audit Wales at the above address, enclosing this form for identification purposes, together with the certified document if appropriate.

Please note: Auditor to indicate by a tick if the option(s) applies

Agreed amendments incorporated in the attached claim

- none (the claim entries are those originally made by the grant receiving body).
- the document replaces or amends the original and incorporates amendments made by the grant receiving body with auditor agreement which

* have no overall effect on entitlement

* increase the amount payable by by £
(name of party)

* decrease the amount payable by by £
(name of party)

* delete as appropriate

Other matters for your attention

- none
- a qualification letter is attached setting out the other matters arising and the value of the matters raised is £ Errors found in the samples tested and £ the extrapolated effect if further similar error(s) arose across the whole claim

Only an original of this covering sheet confirms that:

- the enclosed document and any qualification letter have been sent direct to you by the auditor;
- the auditor has sent the grant receiving body a copy of the enclosed certified document, and any qualification letter in respect of it.

Auditor



(Signature)

Date

CF2 ref

Audit Wales /Firm and sequential no.

CF2 (5/16)

CFN issued

Agreed amendments incorporated in the attached claim

Cells or lines amended	Reason for the amendment	Amount of amendment £	Basis of adjustment Actual / Extrapolated	Increase / Decrease

The effect of these amendments on the amount payable is shown on the front page.
However, for complex claims or returns, the table above does not show all of the consequential amendments arising on cells related to those originally mistated.

See supplementary sheet for further amendments.

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Mr Huw Thomas
Director of Finance
Hywel Dda University Local Health Board
Hafan Derwen
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Carmarthen
SA31 3BB

**Money Transfers – WANLESS Enablement, Carmarthenshire County
Council 2023-24**

Date issued: 13 January 2025

Dear Huw

I have certified the enclosed annual voucher in accordance with Certification Instruction (CI) HLG03 subject to the following matters:

There was no signed Memorandum of Agreement in place

CI paragraph 6 requires us to confirm that there is a signed Memorandum of Agreement (MoA) for each scheme listed in the Voucher, in the required format and valid for the period of the voucher. There was no signed Memorandum of Agreement in place for 2023-24. We have been provided with a Service Level Agreement (SLA) for the service in 2021-22, which has been signed but not dated.

We are further required to confirm that only expenditure allowed as eligible under the agreement have been included on the annual voucher. Given that there is no approved MoA for 2023-24, this has not been possible. However, we can confirm that expenditure included on the voucher is in line with the 2021-22 SLA (signed but not dated).

Contributions are not in line with the Memorandum of Agreement

CI test 6 requires us to confirm that the Gross Funding (including contributions) on the voucher agrees with the terms outlined in the agreement.

As noted above, there is no signed MoA for 2023-24 therefore we have not been able to agree the funding contribution to an agreement. The £480,122 Health Board contribution is 41.53% of the total eligible expenditure as in line with the 2021-22 SLA agreement noted above, and is the amount invoiced and included on the annual voucher.

We also note that the SLA states that the funding contributions will be invoiced on a quarterly basis, in arrears. The funding contributions for 2023-24 were invoiced in full by the council on 2nd August 2024.

You are invited to consider the facts stated above and consider what action, if any, you choose to take.

Yours sincerely



Jason Blewitt
Audit Manager

cc Chris Moore, Director of Corporate Services and s151, Carmarthenshire
County Council