

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

<b>DYDDIAD Y CYFARFOD: DATE OF MEETING:</b>	11 February 2025
<b>TEITL YR ADRODDIAD: TITLE OF REPORT:</b>	Annual Statement of Financial Procedures
<b>CYFARWYDDWR ARWEINIOL: LEAD DIRECTOR:</b>	Huw Thomas, Director of Finance
<b>SWYDDOG ADRODD: REPORTING OFFICER:</b>	Tim John, Senior Finance Business Partner (Accounting & Statutory Reporting)

**Pwrpas yr Adroddiad (dewiswch fel yn addas)  
Purpose of the Report (select as appropriate)**

Er Gwybodaeth/For Information

**ADRODDIAD SCAA  
SBAR REPORT**

**Sefyllfa / Situation**

Each year planned reviews are undertaken of the financial procedures operated by the Health Board. The procedures, which set out the main financial system controls, are reviewed in terms of:

- Relevance
- Best practice
- Audit recommendations
- System change
- Health Board policy

Attached is a list of financial procedures for review during 2025/26.

**Cefndir / Background**

The Financial Procedures of the Health Board, and the maintenance thereof, is a key part of internal governance and financial control.

**Asesiad / Assessment**

When procedures are reviewed, this is undertaken jointly with the appropriate service managers and stakeholders. Procedures are then formally approved by the Sustainable Resources Committee before they are shared on the intranet and implemented across the Health Board.<sup>1</sup>

It is proposed that 10 procedures are reviewed during 2025/26 – see list attached under Appendix 1.

<sup>1</sup> With the exception of the Charitable Funds: Financial Administration and Governance Procedure

## Argymhelliad / Recommendation

The Audit and Risk Assurance Committee is asked to note the report for information.

### 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.
Cyfeirnod Cofrestr Risg Datix a Sgôr Cyfredol: Datix Risk Register Reference and Score:	Not Applicable
Parthau Ansawdd: Domains of Quality <a href="#">Quality and Engagement Act (sharepoint.com)</a>	Not Applicable
Galluogwyr Ansawdd: Enablers of Quality: <a href="#">Quality and Engagement Act (sharepoint.com)</a>	Not Applicable
Amcanion Strategol y BIP: UHB Strategic Objectives:	6. Sustainable use of resources
Amcanion Cynllunio Planning Objectives	Not Applicable
Amcanion Llesiant BIP: UHB Well-being Objectives: <a href="#">Hyperlink to HDdUHB Well-being Objectives Annual Report 2021-2022</a>	10. Not Applicable

### Gwybodaeth Ychwanegol:

#### Further Information:

Ar sail tystiolaeth: Evidence Base:	Standing Orders, Standing Financial Instructions and relevant accounting standards.
Rhestr Termâu: Glossary of Terms:	Contained within the body of the report.
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 Executive Team Sustainable Resources Committee

<b>Effaith: (rhaid cwblhau)</b> <b>Impact: (must be completed)</b>	
<b>Ariannol / Gwerth am Arian:</b> <b>Financial / Service:</b>	Maintaining good systems of financial control helps deliver value for money.
<b>Ansawdd / Gofal Claf:</b> <b>Quality / Patient Care:</b>	Not applicable
<b>Gweithlu:</b> <b>Workforce:</b>	Not Applicable
<b>Risg:</b> <b>Risk:</b>	Maintaining good systems of financial control minimises financial risk.
<b>Cyfreithiol:</b> <b>Legal:</b>	Maintaining good systems of financial control minimises potential for legal challenge.
<b>Enw Da:</b> <b>Reputational:</b>	Maintaining good systems of financial control aids the good reputation of the UHB.
<b>Gyfrinachedd:</b> <b>Privacy:</b>	Not Applicable
<b>Cydraddoldeb:</b> <b>Equality:</b>	Not Applicable

## Appendix 1

<b>Reference</b>	<b>Financial Procedures Review Programme 2025/26</b>	<b>Planned Review date</b>	<b>Category/Team</b>
1032	Treatment of private patients, control of admission and collection of income	<b>June 25</b>	<b>Non-contracted Activity</b>
093	Disposal of surplus & Obsolete furniture, equipment, sale of scrap and other waste materials	<b>Aug 25</b>	<b>Capital</b>
973	Cash procedure	<b>Aug 25</b>	<b>Financial Accounts</b>
082	Oracle E-Business Suite - System Access and Ledger Security Financial Procedure	<b>Aug 25</b>	<b>Systems</b>
420	Charitable Funds: Financial Administration and Governance Procedure <sup>2</sup>	<b>Oct 25</b>	<b>Charitable Funds</b>
050	Cash Imprest Accounts – Rehabilitation Monies Financial Procedure	<b>Nov 25</b>	<b>Financial Accounts</b>
070	Hospital Travel Cost Scheme Financial Procedure	<b>Nov 25</b>	<b>Core Accounting Team</b>
051	Income and Cash Collection Financial Procedure	<b>Nov 25</b>	<b>Financial Accounts</b>
078	Patient Property and Monies Financial Procedure	<b>Nov 25</b>	<b>Financial Accounts</b>
1049	Use of consultancy procedure	<b>Dec 25</b>	<b>Financial Accounts</b>

<sup>2</sup> This procedure is approved by the Charitable Funds Committee