



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

DYDDIAD Y CYFARFOD: DATE OF MEETING:	13 August 2024
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) Losses exceeding £5,000 are detailed in section 2.4 of the report. These losses will require approval by the Committee.

Advise:

- a) The level of staff overpayments is increasing, though the average recovery period has reduced from the last financial year.

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.

d) Tax controls remain robust.

Argymhelliad / Recommendation

The Audit and Risk Assurance Committee is asked to:

- a) Take assurance from the actions taken to reduce the instances of non-compliance with the No PO No Pay policy.
- b) Take assurance from the controls in place to manage Single Tender Actions
- c) Discuss the staff overpayments and seek assurance that actions to control them are sufficiently embedded.
- d) Approve losses exceeding £5,000 as detailed in section 2.4.
- e) Scrutinise the award of contracts listed in Appendix 2.

Amcanion: (rhaid cwblhau)

Objectives: (must be completed)

<p>Committee ToR Reference: Cyfeirnod Cylch Gorchwyl y Pwyllgor:</p>	<p>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.</p>
<p>Cyfeirnod Cofrestr Risg Datix a Sgôr Cyfredol: Datix Risk Register Reference and Score:</p>	<p>BAF SO9-PR20 BAF SO10-PR33</p>
<p>Parthau Ansawdd: Domains of Quality Quality and Engagement Act (sharepoint.com)</p>	<p>Not Applicable</p>
<p>Galluogwyr Ansawdd: Enablers of Quality: Quality and Engagement Act (sharepoint.com)</p>	<p>Not Applicable</p>
<p>Amcanion Strategol y BIP: UHB Strategic Objectives:</p>	<p>6. Sustainable use of resources</p>

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 Termau: Glossary of Terms:	<p>AP - Accounts Payable AR – Accounts Receivable BGH – Bronlais 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 PSP – 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</p>
Partïon / 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.
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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 & 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

2.1 Scheme of delegation changes

No changes.

2.2 Compliance with Purchase to Pay Requirements

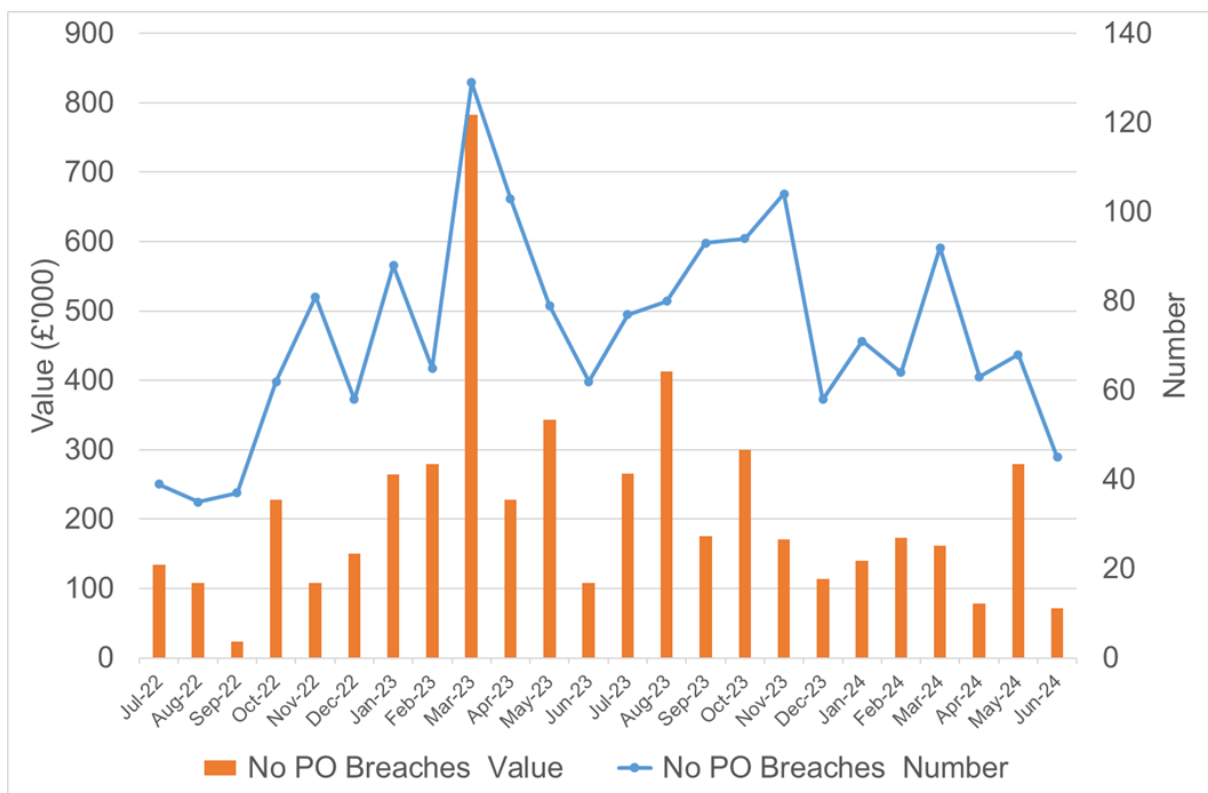
2.2.1 Breaches of the No PO, No Pay Policy

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 received 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 May and June 2024 there were a total of 113 breaches with a combined value of £350k. This compares to a total of 155 breaches with a combined value of £240k for March and April 2024.

The cumulative position as at end of June 2024 was a total of 183 breaches with a combined value of £156k. This compares to the cumulative position of 238 breaches in total with a combined value of £215k as at the end of April 2024.

Figure 1: No PO No Pay Breaches



Improving compliance with the No PO No Pay Policy

During this reporting period the Core Processing Team (CPT), Business Partners and Procurement have been undertaking further work collaboratively to address these holds and improve housekeeping.

An All-Wales P2P Governance group has been set up since the closure of the Finance Academy P2P group. The Purchase to Pay policy has been revised and the No PO No Pay Exemption list has been reviewed and was submitted for approval at the Shared Services Partnership Committee. Next steps will include the Health Board sending letters out to all requisitioners and approvers to remind them of the policy and the importance of adhering to it. Following this, NWSSP will be sending letters out to all suppliers to remind them that their invoices will not be paid without a valid PO stated on the invoice.

Below is a list of suppliers who frequently fail to provide a valid Purchase Order on submitted invoices, the number and value of these invoices on a cumulative basis and the actions being taken to improve:

Supplier	No. of Invoices	£
MEDTRONIC LTD	24	18,483.24
JUST WALES LTD	18	16,232.10
DIRECT HEALTHCARE GROUP LTD	16	21,594.00
FEDEX EXPRESS UK TRANSPORTATION LTD	11	3,835.01

Supplier	Actions to improve:
JUST WALES LTD	Use of alternative supplier (Health Courier Services (HCS))
DIRECT HEALTHCARE GROUP LTD	Health Board has now changed supplier to Medstrom
MEDTRONIC LTD	Accounts Payable – annual supplier statement review ongoing

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 month of June 2024 achieving 95.16% but failed to achieve the target for the month of May (92.52%).

Regarding the payment of NHS invoices, the Health Board paid 79.47% and 84.06% of these within 30 days for the months of May and June 2024 respectively.

The Core Processing Team is continuing to spend time pursuing budget holders to authorise invoices promptly as e-mail requests from NWSSP Accounts Payable are often ignored. Reminders are given to suppliers who frequently fail to provide a valid Purchase Order on submitted invoices that the Health Board will not pay an invoice without one.

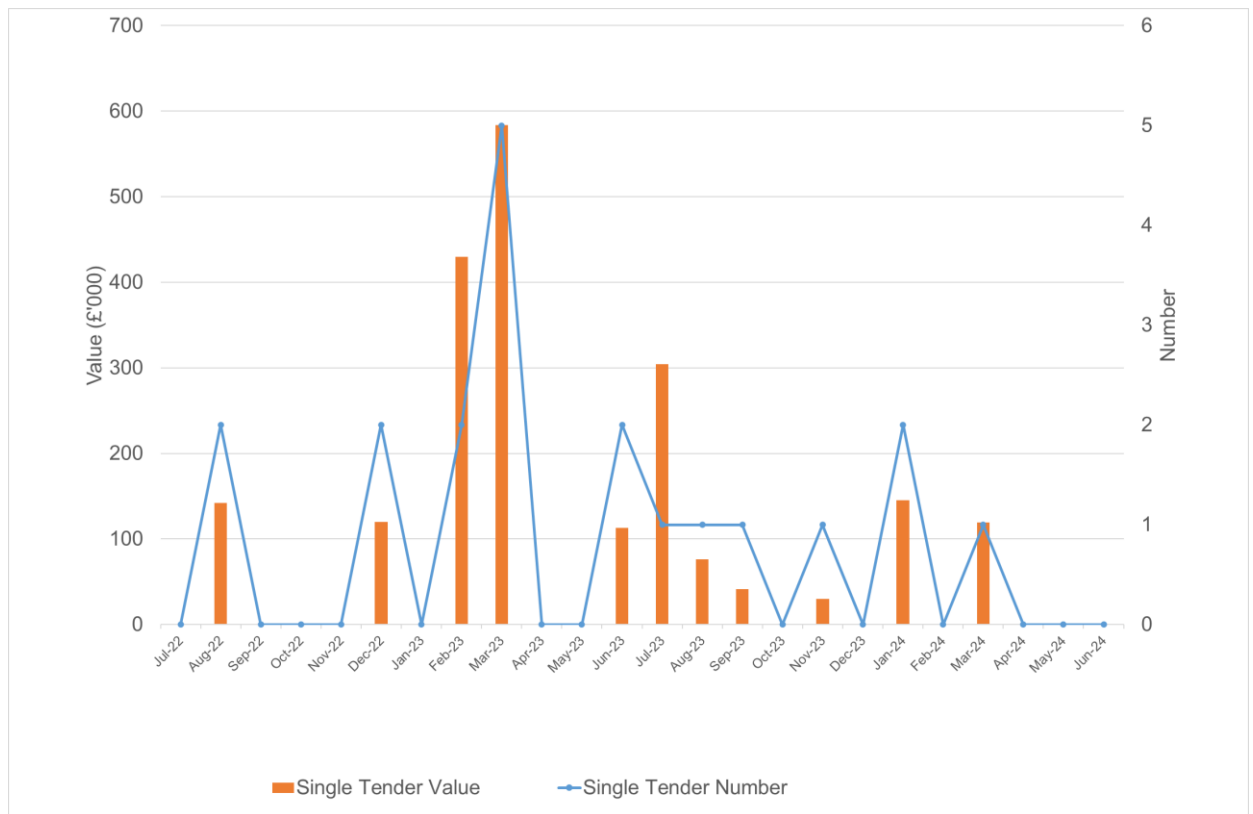
2.2.3 Single Tender Actions

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 May and June 2024.

The graph below (Figure 2) shows the trend of all Single Tender Actions (STA) approved from 1 July 2022 to 30 June 2024.

Figure 2: Numbers and value of Single Tender Actions



2.2.4 Tenders Awarded

There were 19 contracts awarded, including direct awards through framework (in excess of £25,000) during the period 1 May 2024 to 30 March 2023, totalling £6,644,728.

Details of these contracts are provided in Appendix 1.

2.2.5 Consultancy contracts

No consultancy contracts were awarded during April 2024.

2.3 Compliance with Income to Cash

2.3.1 Overpayment of Salaries

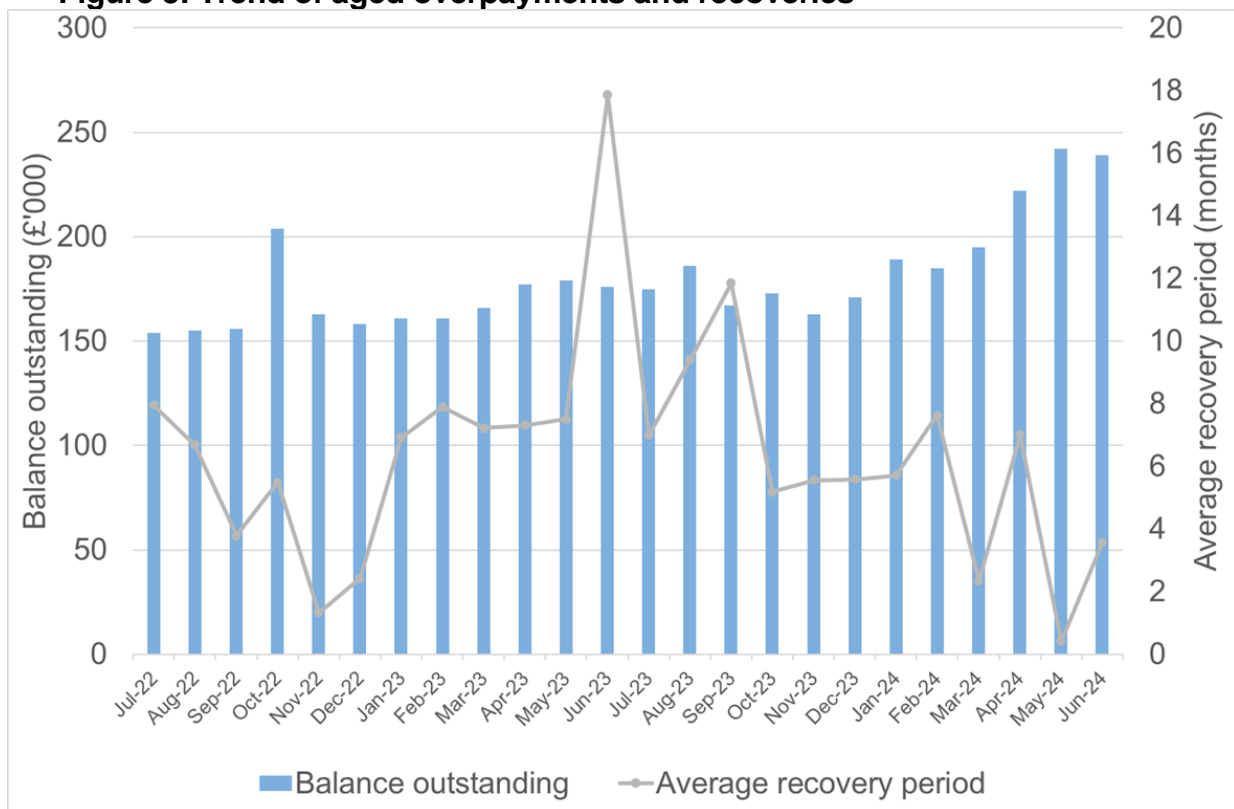
The Health Board has a duty to ensure that staff are paid appropriately, and that overpayments are not incurred.

Appendix 2 shows the volume and value of invoices raised in respect of overpayments for the period 1 May to 30 June 2024; 80 cases totalling £84,447.

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 total value raised in the period ended 30 June 2024 was £84k compared to £100k in the period ended 30 April 2024.

The overall debt balance has increased to £239k at the end of June 2024 compared to £222k at the end of April 2024, with the average recovery period decreasing to four months at the end of this period, compared to seven months at the end of the previous period. The increases relate to a change in the invoicing process following the introduction of an Overpayments dashboard.

Figure 3: Trend of aged overpayments and recoveries

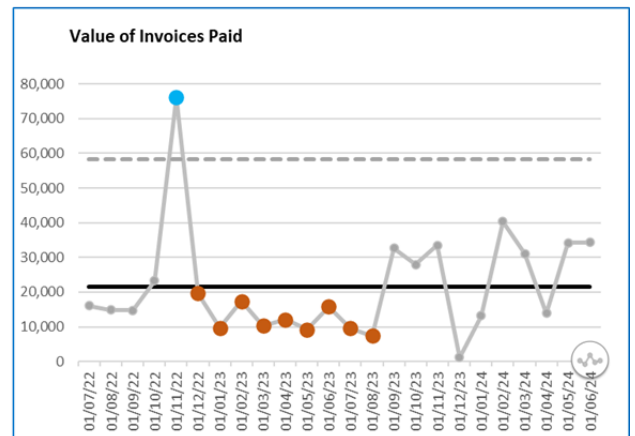
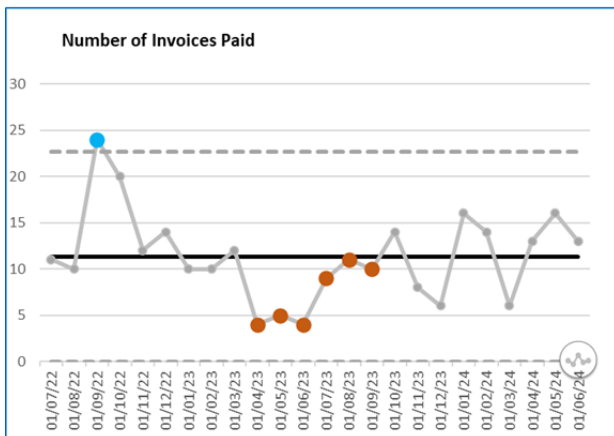
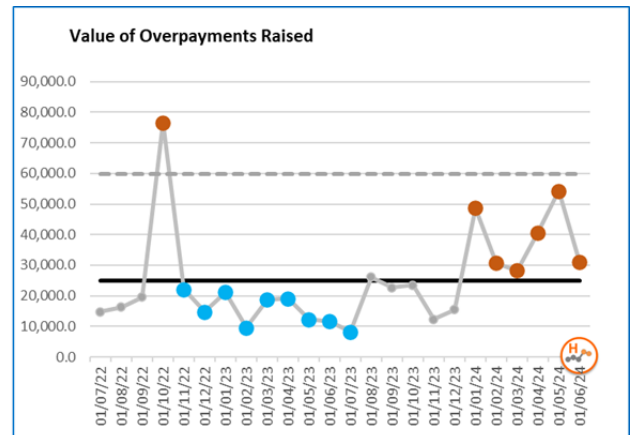
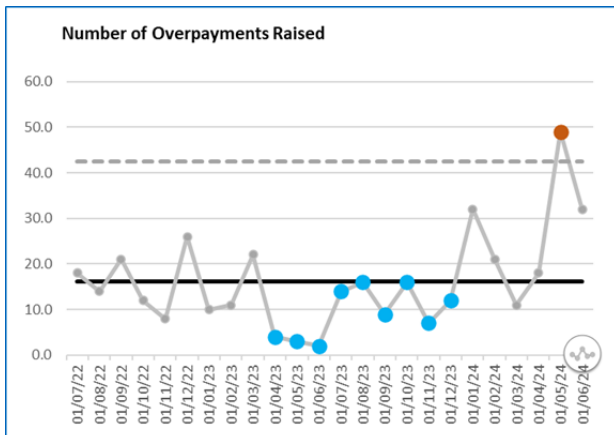


Further statistical analysis in respect of the overpayment of salaries is provided below:

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 July 2022 to June 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 16 invoices compared to 14 invoices raised at the end of the last period in April 2024 and the average value per month has also increased to £25k from £22k when compared to the same period.

The rate at which the Health Board receives payment for these invoices has remained at the same average of 11 when compared to the end of the last period. The average of 11 invoices are paid per month but the average value recovered has increased from £20k to £21.4k since the end of April 2024.



2.3.2 Underpayment of salaries

NWSSP have provided details of emergency payments requested and paid in May and June 2024 for underpaid salaries, the total of which was £19,038.

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 & Risk Assurance Committee's approval given their contentious nature. There were two losses over £5k arising in May and June 2024 requiring the Committee's approval totalling £12,015 (see Appendix 3).

Both losses to be written off are in relation to invoices raised in respect of the treatment of Overseas Patients.

Both patients have left the UK and have no forwarding address. The debt collection company employed by the Health Board, CCI Credit Management, has been unable to trace these patients with their overseas partners and have recommended the invoices be written off. The patients' names and details have been forwarded onto the Home Office as part of the NHS Cost of Recoveries Process.

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 £67,285.

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).

As previously advised, two separate project bank accounts (Glangwili Fire Enforcement Phase 1 and Withybush Fire Enforcement Decant Ward Projects) were set up by the supply chain partner IHP and issues were identified with IHP's operation of these accounts.

A detailed update was provided at the February meeting outlining the issues being encountered and actions being taken. The Health Board continues to work with Welsh Government to resolve these issues. However, this is not impacting

on operational delivery. Further updates will be provided as additional information becomes available.

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>There are no updates since the previous report - the Health Board continues to await HMRC’s response to the Health Board’s last communication to HMRC in April 2024.</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 currently amounts to £187k. A provision has not been recognised in respect of this potential liability as the liability continues to be considered as possible, rather than probable.</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> <p>There are no updates to report in this reporting period.</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. 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 is unlikely to have issued any insurance contracts, but application guidance is currently being reviewed in conjunction with Audit Wales and the position will be confirmed in due course.

Annual Accounts 2023/24 – completed and signed off by the Health Board and Auditor General on the 11 and 12 July 2024 respectively and then submitted to Welsh Government on 15 July 2024

2.8 Financial Compliance

As previously detailed, the Finance Team, in conjunction with NWSSP 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 and Pharmacy system reviews have been undertaken and completed. In addition, the Budgetary Control Process key controls have also been incorporated into the Accounts Payable documentation. Work has commenced on the Budget Setting System and documenting the controls within multiple month end processes.

3.1 Recommendations

The Audit and Risk Assurance Committee is asked to:

- a) Take assurance from the actions taken to reduce the instances of non-compliance with the No PO No Pay policy.
- b) Take assurance from the controls in place to manage Single Tender Actions
- c) Discuss the staff overpayments and seek assurance that actions to control them are sufficiently embedded.
- d) Approve losses exceeding £5,000 as detailed in section 2.4.
- e) Scrutinise the award of contracts listed in Appendix 2.

Appendix 1: Contracts awarded (including direct awards through framework) – current report period

Direct Awards via Framework Agreement												
Reference	Professional Service	Supplier	Value ex VAT £	Period covered by this report		1 May 24	30 June 24	Department	Description	Date of Board Approval -if applicable	Compliant	Comment
				One off or period	Start							
HDD-DCO-24-04	No	Consultant Connect	£303,765	01/05/2024	31/03/2027	Scheduled Care		Triage of Dermatology	N/a	Yes	A direct award via NHS Workforce Alliance (RM6276) framework has been awarded to Consultant Connect for Triage of Dermatology for 35 months. This contract award does not allow for an extension.	
HDD-DCO-24-05	No	Exact Sciences	£743,040	01/04/2024	31/03/2027	Scheduled Care		Breast Recurrence Score Test	N/a	Yes	A direct award via NHS Supply Chain (2023/S 000-028831) framework has been awarded to Exact Sciences	

											for Breast Recurrence Score Test for 36 months. An option to extend the contract for a further 12 months is included in the award.
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Contracts awarded post competitive tender												
Reference	Supplier	Description	Value ex VAT £	Period covered by this report		1 May 24	30 June 24	Department	Professional Services	Date of Board Approval -if applicable	Compliant	Comment
				One off or period Start	End							
HDD-MIN-54861	ID Medical Group	Extension of the Insourcing of Endoscopy Procedures	£138,879	12/04/2024	11/08/2024	Scheduled Care	No	N/a	Yes	Following a competitive tender, ID Medical Group were awarded a 4-month contract extension for the Insourcing of Endoscopy Procedures. This contract award does not allow for further extensions.		

HDD-OJEULT-54589	Khan Dental Care	Provision of General Dental Services to the population of Llandeilo	£3,005,000	01/08/2024	31/07/2034	Primary Care	No	N/a	Yes	Following a competitive tender, Khan Dental Care were awarded a 60-month contract for Provision of General Dental Services to the Population of Llandeilo. An option to extend the contract for a further 60 months is included in the award.
HDD-OJEULT-54707	Pentrepoeth Dental Practice (Gower Healthcare Dental Ltd)	Provision of General Dental Services to the population of Cross Hands	£805,000	01/06/2024	31/05/2034	Primary Care	No	N/a	Yes	Following a competitive tender, Pentrepoeth Dental Practice (Gower Healthcare Dental Ltd) were awarded a 60-month contract for Provision of General Dental Services to the Population of Cross Hands. An option to extend

										the contract for a further 60 months is included in the award.
HDD-OJEULT-54816	Pentrepoeth Dental Practice (Gower Healthcare Dental Ltd)	Provision of General Dental Services for the population of South Ceredigion*	£446,880	01/06/2024	31/05/2034	Primary Care	No	N/a	Yes	Following a competitive tender, Pentrepoeth Dental Practice (Gower Healthcare Dental Ltd) were awarded a 60-month contract for Provision of General Dental Services for the Population of South Ceredigion. An option to extend the contract for a further 60 months is included in the award.
HDD-OJEULT-54764	Ever Smile Limited	Provision of General Dental Services for the population of North	£759,070	01/06/2024	31/05/2034	Primary Care	No	N/a	Yes	Following a competitive tender, Ever Smile Limited were awarded a 60-month contract for Provision of

		Pembrokeshire*								General Dental Services for the Population of North Pembrokeshire. An option to extend the contract for a further 60 months is included in the award.
HDD-MIN-55233	BMI Werndale	Extension of Outsourcing of Urology Procedures (Vasectomies)	£32,850	01/04/2024	31/03/2025	Scheduled Care	No	N/a	Yes	Following a competitive tender, BMI Werndale were awarded a 12-month contract extension for the Outsourcing of Urology Procedures (Vasectomies). This contract award does not allow for further extensions.
HDD-MIN-55234	Nuffield Health	Extension of Outsourcing of Urology Procedures (Vasectomies)	£32,850.00	01/04/2024	31/03/2025	Scheduled Care	No	N/a	Yes	Following a competitive tender, Nuffield Health were awarded a 12-month contract

										extension for the Outsourcing of Urology Procedures (Vasectomies). This contract award does not allow for further extensions.
HDD-MIN-55235	Practice Plus Group	Extension of Outsourcing of Urology Procedures (Vasectomies)	£32,850	01/04/2024	31/03/2025	Scheduled Care	No	N/A	Yes	Following a competitive tender, Practice Plus Group were awarded a 12-month contract extension for the Outsourcing of Urology Procedures (Vasectomies). This contract award does not allow for further extensions.
HDD-MIN-55236	Sancta Maria	Extension of Outsourcing of Urology Procedures (Vasectomies)	£32,850	01/04/2024	31/03/2025	Scheduled Care	No	N/A	Yes	12-month contract extension for the Outsourcing of Urology Procedures (Vasectomies). This contract award does not

										allow for further extensions.
HDD-MIN-56208	FLO GAS	Supply of LPG for Aberaeron IHC	£41,522	01/07/2024	31/03/2028	Estates	NO	N/A	Yes	Following a competitive tender, FLO GAS was awarded a 46 month contract for Supply of LPG for Aberaeron IHC. This contract award does not allow for an extension.
HDD-OJEULT-55566	St Johns	Assisted Discharge Welfare & Falls Rapid Response Service	£76,167	01/09/2024	31/03/2027	Community	No	N/A	Yes	Following a competitive tender, St Johns were awarded a 7-month contract for Assisted Discharge Welfare & Falls Rapid Response Service. An option to extend the contract for a further 24 months is included in the award.
HDD-ITT-52260	Coast Procurement	Ad Hoc Recruitment Campaigns	£25,000	01/06/2024	31/05/2024	Workforce	No	N/A	Yes	Following a competitive tender, Coast

										Procurement were awarded a 12-month contract extension for Ad Hoc Recruitment Campaigns. This contract award does not allow for further extensions.
HDD-ITT-52259	Action First Assessments	Medical Assessments (Deprivation of Liberty Safeguards)	£29,700	01/06/2024	30/11/2024	Mental Health	No	N/A	Yes	Following a competitive tender, Action First Assessments were awarded a 6-month contract extension for Medical Assessments (Deprivation of Liberty Safeguards) . This contract award does not allow for further extensions.
HDD-NHSSC-DM	Siemens Financial Services	Extension of Lease of Dynamic Mattresses contract	£56,900	01/07/2024	30/06/2025	Tissue Viability	No	N/A	Yes	Following a competitive tender, Siemens Financial Services were awarded a 12-month contract

										extension for the Lease of Dynamic Mattresses contract. This contract award does not allow for further extensions.
HDD-RFQ-RA336930	Systemslink 2000 Limited	Utilities Management Software	£26,404	01/06/2024	31/05/2027	Estates	No	N/A	Yes	Following a procurement exercise, Systemslink 2000 Limited were awarded a 36-month contract for Utilities Management Software. This contract award does not allow for an extension.
HDD-RFQ-RA342137	University of Wales Trinity St David's	Introduction to Project Management	£27,500	18/06/2024	31/08/2024	Workforce	No	N/A	Yes	Following a procurement exercise, University of Wales Trinity St David's were awarded a 3-month contract for Introduction to Project Management.

										This contract award does not allow for an extension.
HDD-RFQ-RA342144	Pembrokeshire College	Online IT Training Office 365	£28,500	18/06/2024	31/08/2024	Workforce	No	N/A	Yes	Following a procurement exercise, Pembrokeshire College were awarded a 3-month contract for Online IT Training Office 365. This contract award does not allow for an extension.

Appendix 2: Overpayment of Salaries

Period covered by this report: 1 May – 30 June 24			
Ref	Reason for Overpayment	Value (£)	Number of invoices
1	Processing Error	7,190.81	18
2	Late Notification of Changes	34,007.67	25
3	Late Notification of Termination	35,668.10	29
4	Late Notification of Absence	7,580.26	8
		84,446.84	80

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

	Period covered by this report:	1 May 2024 to 30 June 2024	
Ref	Losses and Special Payments Category	Value (£)	Explanation
1	Overseas patient treatment	£5,872.00	Exhausted debt recovery process – closure recommended by CCI
2	Overseas patient treatment	£6,143.00	Exhausted debt recovery process – closure recommended by CCI
	Total Losses (for approval)	£12,015.00	

Recommendation: The Committee is asked to approve the losses in excess of £5k noted above.