

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

DYDDIAD Y CYFARFOD: DATE OF MEETING:	15 April 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)

Er Sicrwydd/For Assurance

**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 and 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 in 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.

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 breaches of Standing Financial Instructions (SFIs) as detailed in Appendix 1.
- **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 (STAs).
- **DISCUSS** the staff overpayments and seek assurance that actions to control them are sufficiently embedded.
- **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 Termau: Glossary of Terms:	AP - Accounts Payable AR – Accounts Receivable BGH – Bronglais General Hospital CF – Counter Fraud COS – Contracted Out Service VAT EOY – End of Year ERs NI – Employers National Insurance GGH – Glangwili General Hospital HMRC – His Majesty's Revenue and Customs IFRS – International Financial Reporting Standards NWSSP – NHS Wales Shared Services Partnership PID – Patient Identifiable Data PO – Purchase Order POL – Probability of Loss PPH – Prince Philip Hospital PSPP – Public Sector Payment Policy SFI – Standing Financial Instructions SLA – Service Level Agreement STA – Single Tender Action VAT – Value Added Tax WGH – Withybush General Hospital WRP – Welsh Risk Pool
Partion / Pwyllgorau â ymgynhorwyd ymlaen llaw y Pwyllgor Archwilio a Sicrwydd Risg Parties / Committees consulted prior to Audit and Risk Assurance Committee:	UHB's Finance Team UHB's Management Team

Effaith: (rhaid cwblhau) Impact: (must be completed)	
Ariannol / Gwerth am Arian: Financial / Service:	Financial implications are inherent within the report.
Ansawdd / Gofal Claf: Quality / Patient Care:	Risk to our financial position affects our ability to discharge timely and effective care to patients.

Gweithlu: Workforce:	Overpayments are reported within this report.
Risg: Risk:	Financial risks are detailed in the report.
Cyfreithiol: Legal:	The UHB has a legal duty to deliver a breakeven financial position over a rolling three-year basis and an administrative requirement to operate within its budget within any given financial year.
Enw Da: Reputational:	Adverse variance against the UHB's financial plan will affect our reputation with Welsh Government, Audit Wales and with external stakeholders.
Gyfrinachedd: Privacy:	Not Applicable
Cydraddoldeb: Equality:	Not Applicable

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)

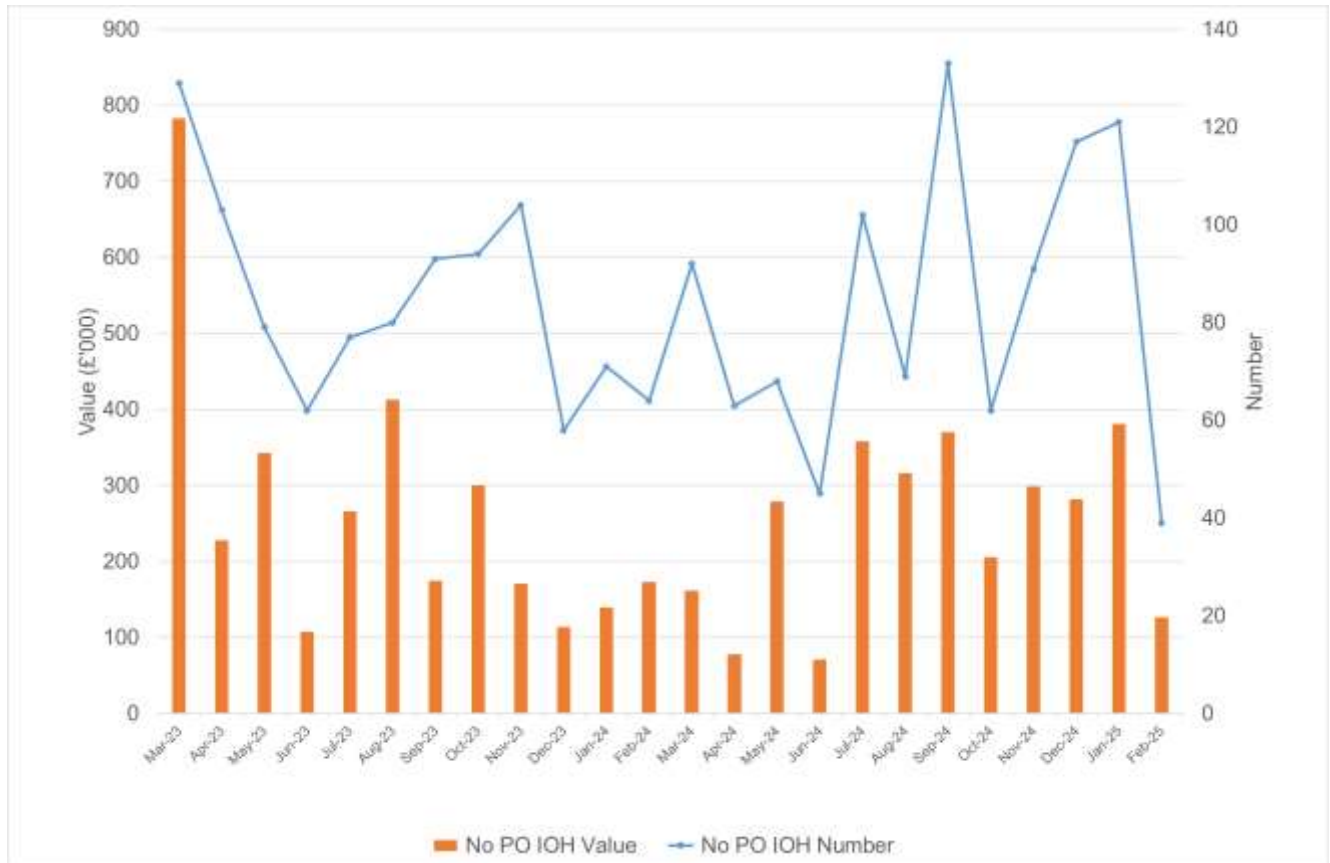
Whilst there have been zero invoices paid without a purchase order, preventative control checks are in place to ensure proactive management minimises the potential for non-compliance in the future and any delays for vendor payment. This preventative control is called invoices on hold (IOH).

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 January and February 2025 there were a total of 160 IOH with a combined value of £508k. This compares to a total of 208 IOH on hold with a combined value of £581k for November and December 2024.

The cumulative position as at end of February 2025 has decreased compared to at the end of December 2024 in terms of frequency, but slightly increased in value; a total of 108 IOH with a combined value of £385k compared to 187 IOH with a combined value of £355k 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	£	Actions to improve:
INSULET	23	22,732	Procurement to improve contract management
JUST WALES	32	31,434	No further action required. Meeting held with supplier to explain that Health Board will stop using them if they do not comply with the No PO NO Pay policy. The numbers reported here are from items received prior to that meeting. Since that meeting there have been no further issues.

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 Managers are being advised that they are failing to follow policy and assistance with any training that is required is offered.

Below are the three directorates with non-compliance in excess of £20,000 during the period ending February 2025:

Directorate	No. Inv	£
RADIOLOGY	1	171,546*
MEDICAL	1	109,368**
MENTAL HEALTH & LEARNING DISABILITIES	5	64,070

*Everlight Radiology Ltd / **Aberystwyth University

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 January and February 2025 achieving 97.70% and 97.30% respectively. In addition, at the end of February 2025 the Health Board had met the target on a cumulative basis (96.60%).

Regarding the payment of NHS invoices, the Health Board paid 93.00% and 87.50% of these within 30 days for the months of January and February respectively.

The Core Accounting Team is continually pursuing budget holders to authorise invoices promptly as e-mail requests from NWSSP Accounts Payable are often

ignored. The team has 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.

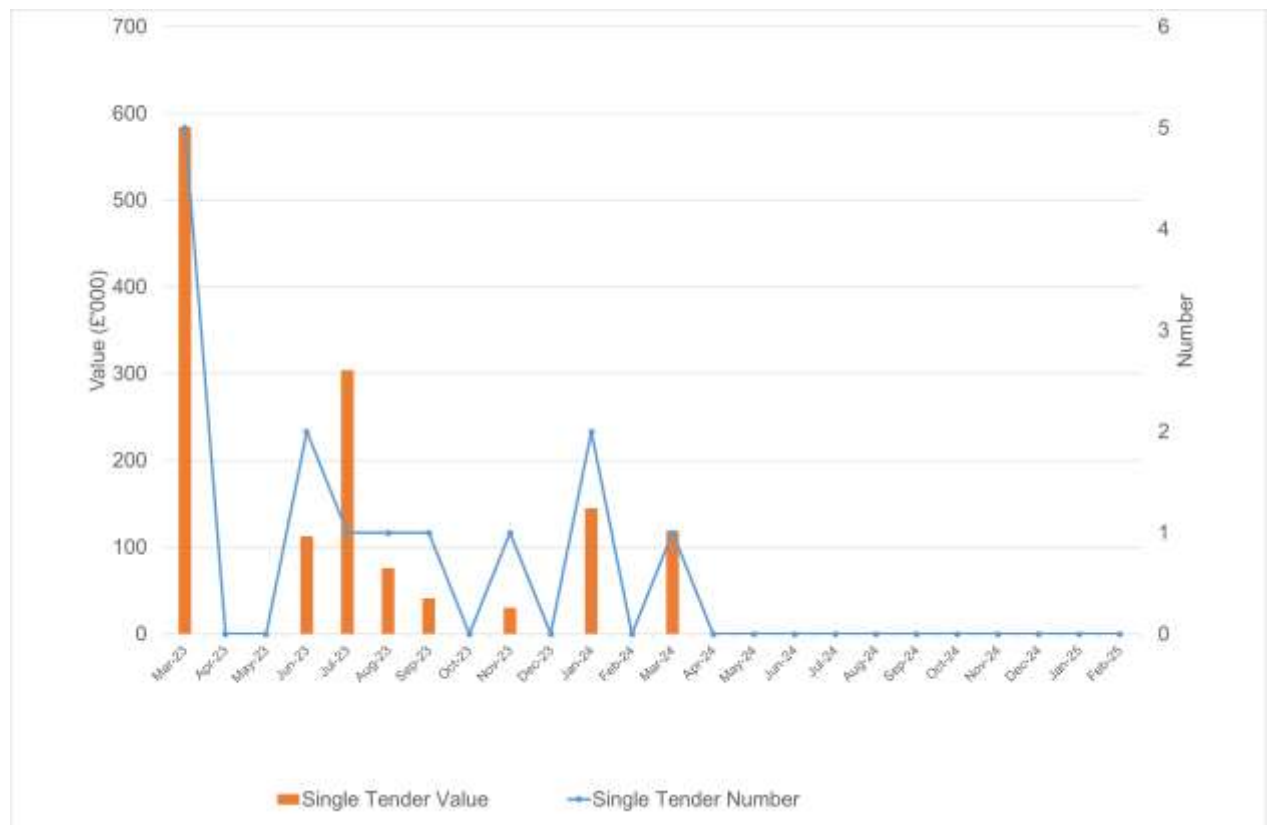
2.2.3 Single Tender Actions

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 January and February 2025.

The graph (Figure 3) shows the trend of all Single Tender Actions (STA) approved from 1 March 2023 to 28 February 2025.

Figure 3: Numbers and value of Single Tender Actions



2.2.4 Tenders Awarded and Breaches of Standing Financial Instructions

There were 13 contracts awarded, including direct awards through framework and VEAT process during the period 1 January 2025 to 28 February 2025, totalling £4,322,263.

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.

There were 2 breaches of SFIs totalling £24,600 during the period 1 January 2025 to 28 February 2025. Full details are provided in Appendix 1.

2.2.5 Consultancy contracts

There were no consultancy contracts awarded during January and February 2025.

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 January to 28 February 2025; 34 cases totalling £66,075, which represents 0.17% 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 second of these panel meetings was held in March 2025; 3 meetings took place compared to 10 in December 2024. 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.

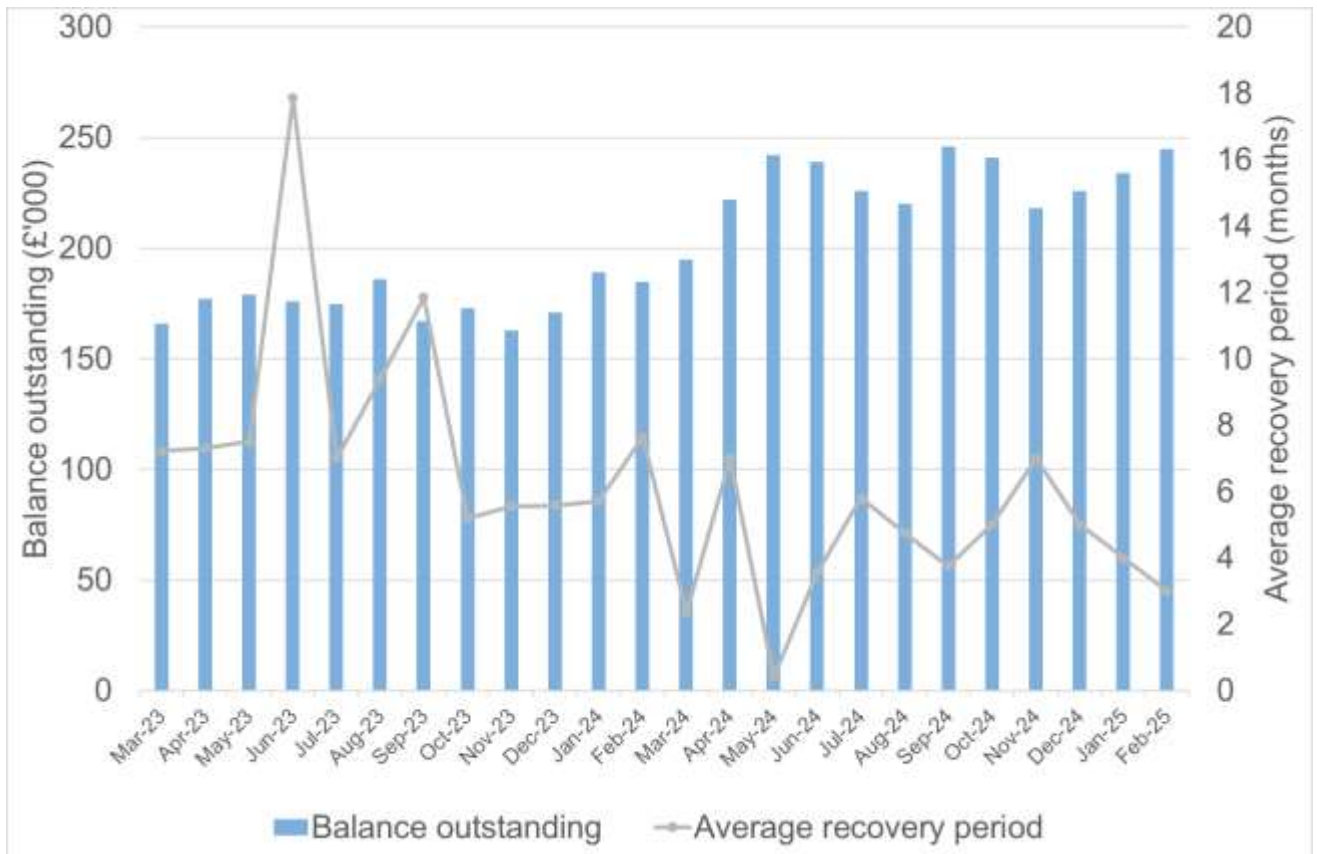
All attendees recognised the need to improve the timeliness of completing termination forms and all assured the panel that there would not be any further instances. All attendees gave assurance that they would ensure better processes are put in place within their teams.

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

January to 28 February 2025 was £66k compared to £54k in the period ended 31 December 2024.

The overall debt balance has increased to £246k at the end of February 2025 compared to £226k at the end of December 2024, with the average recovery period decreasing from five months at the end of December to three months at the end of February 2025.

Figure 4: Trend of aged overpayments and recoveries

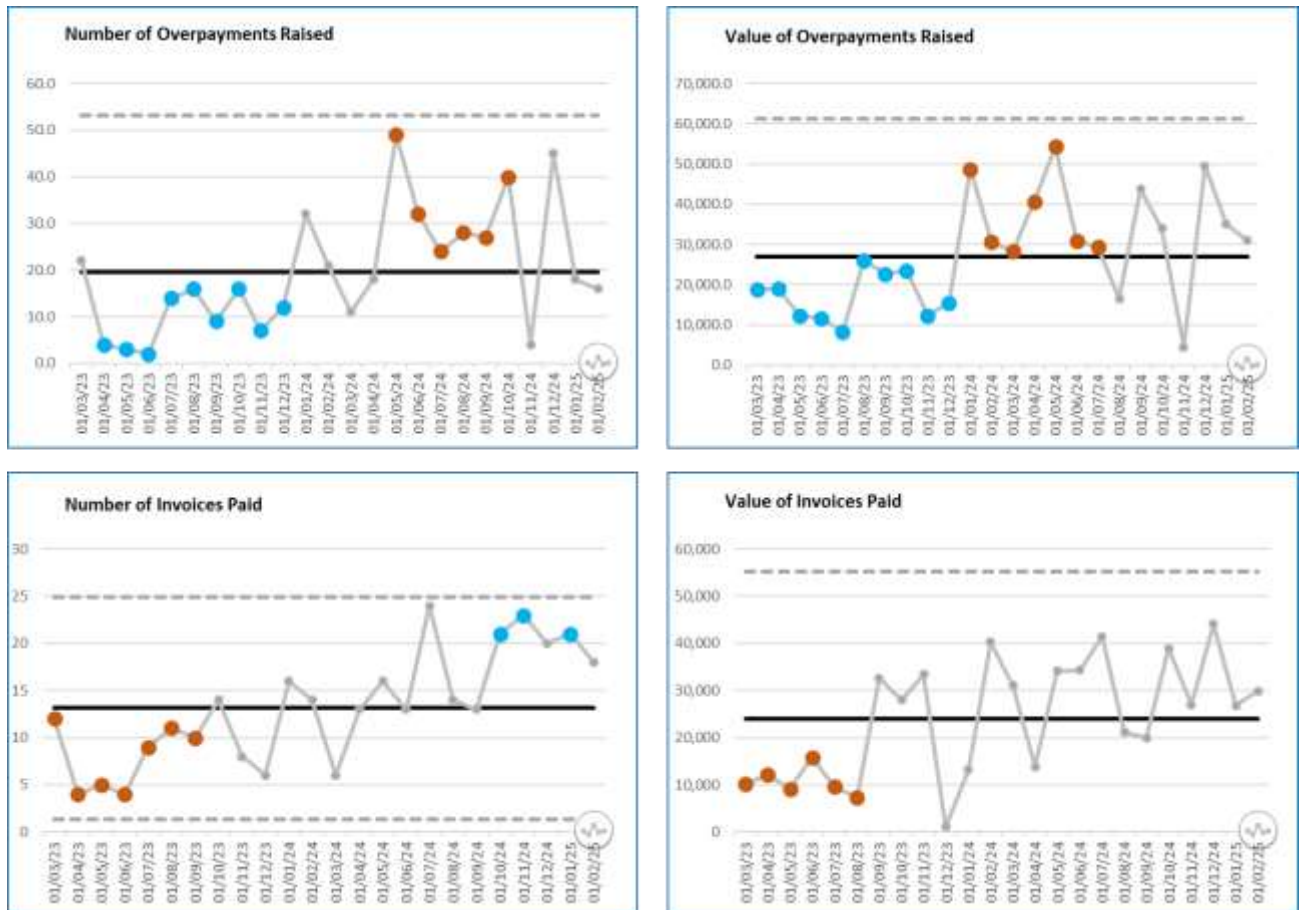


Further statistical analysis in respect of the overpayment of salaries is provided below:

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 March 2023 to February 2025.

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 24 invoices at the end of February 2025, compared to 19 invoices raised at the end of December 2024 and the average value per month has also increased to £27k at the end of February 2025, compared to £26k at the end of December 2024.

The rate at which the Health Board receives payment for these invoices has increased to an average of 13 invoices per month at the end of February 2025 compared to an average of 12 at the end of the previous period of December 2024. The average amount recovered per month has remained at £24k when comparing these periods.



2.3.2 Underpayment of salaries

NWSSP have provided details of emergency payments requested and paid in January and February 2025 for underpaid salaries, the total of which was £34,012.

Reasons for salary underpayments include:

- Wrong bank account details provided
- Incorrect recording of sick leave
- 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 are no losses over £5k arising in the period January to February 2025 requiring the Committee's approval (Appendix 3).

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 £54,931.

2.5 Compliance with Capital Requirements

No issues to report.

2.6 Compliance with Tax Requirements

2.6.1 Compliance with VAT Requirements

Significant updates regarding existing matters are set out in the following table:

Key VAT issue	Update
Capital Front of House Scheme (Bronglais Hospital)	In February 2025, HMRC informed the Health Board of its decision to approve the Health Board's determination of the total VAT recoverable in respect of this scheme. Consequently, a potential liability to HMRC of £621k will not be payable and this matter is concluded.

2.6.2 Compliance with Employment Tax Requirements

The Health Board, along with other organisations across NHS Wales, has accepted an invitation from HMRC to participate in a National Minimum Wage (NMW) Employer Support Programme. The programme offers an opportunity for NHS Wales organisations to utilise HMRC's expert advice and support to check that they are paying all workers in accordance with NMW regulations. This opportunity comes following a rapid increase in the NMW over recent years, which has brought more staff groups within its range.

The programme commenced in January 2025 with an interactive face-to-face workshop hosted by HMRC, in which HMRC explained key risk areas. The Health Board is currently considering the robustness of its processes around the recording of staff working time, the potential impact of employee benefit schemes and other initiatives offered to staff and the quality of controls within the payroll system with a view of obtaining assurance over its compliance. The Health Board will be working with HMRC over the coming months as the programme proceeds.

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.

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 Ceredigion County Council are within Appendix 4 for information.

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 breaches of SFIs as detailed in Appendix 1.
- 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) Scrutinise the award of contracts listed in Appendix 1.

Appendix 1: Contracts awarded

Direct awards via Framework Agreement											
Period Covered by this report				01/01/2025	28/02/2025						
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-23-30	Crown Commercial Services (CCS) Postal Goods, Services and Solutions (RM6017)	Whistl UK Ltd	Collection and Delivery of Letters	01/01/2025	31/03/2025	£75,000	Digital	No	N/A	Y	An extension to a direct award via the Crown Commercial Services (CCS) Postal Goods, Services and Solutions Framework (RM6017) has been awarded to Whistl UK Limited for the Collection and Delivery of Letters for 3 months. This contract award does not allow for an extension.
Not Available	Crown Commercial Services (CCS) Postal Goods, Services and Solutions (RM6017)	Quadient Ltd	Franking Machine Lease and Postage Credit	22/01/2025	31/03/2028	£40,498	Digital	No	N/A	Y	Following the award of the initial contract, an additional £40,498.08 has been awarded for the Franking Machine Lease and Postage Credit across the remaining 36 months of the contract.

Direct awards via VEAT process

Period Covered by this report			01/01/2025	28/02/2025						
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-24-02	Healios Ltd	Autism Diagnostic Assessments - Children	21/01/2025	31/03/2025	£312,000	Mental Health & Learning Disabilities	No	N/A	Y	A VEAT Notice was issued to confirm that Healios Ltd were awarded a three (3) month contract for Autism Diagnostic Assessments specifically relating to Children. This contract award does not allow for an extension.

Contracts awarded post competitive tender										
Period Covered by this report			01/01/2025	28/02/2025						
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-57268	WSP Ltd	Building Services Engineer for Major Infrastructure Scheme	01/01/2025	31/03/2029	£475,000	Estates	Yes	N/A	Y	Following a competitive tender, WSP Ltd were awarded a 50-month contract for a Building Services Engineer for the Major Infrastructure Scheme. This contract award does not allow for an extension.
HDD-MIN-57220	WSP Ltd	Civil & Structural Engineering Services for Major Infrastructure Investment Programme for Business Continuity Scheme	01/01/2025	31/03/2029	£475,000	Estates	Yes	N/A	Y	Following a competitive tender, WSP Ltd were awarded a 50-month contract for Civil & Structural Engineering Services for the Major Infrastructure Scheme. This contract award does not allow for an extension.
HDD-ITT-51433	Healios Ltd	Autism Diagnostic Assessments	17/01/2025	31/03/2025	£171,860	MH & LD	No	N/A	Y	Following the award of the initial contract to Healios Ltd, under a Contract Change Notice (CCN) an additional £171,860.00 has been awarded for Autism Diagnostic Assessments across the remaining 3 months of the contract.

HDD-MIN-58053	Softcat Plc	Care Partner Enterprise Licence Renewal	01/02/2025	31/01/2027	£343,945	Digital	No	N/A	Y	Following a competitive tender, Softcat Plc were awarded a 24-month contract for a Care Partner Enterprise Licence Renewal. An option to extend the contract for a further 12 months is included in the award.
HDD-MIN-57727	Mace Consulting Ltd	Project Management Services for Glangwili Fire Scheme	01/02/2025	31/03/2029	£475,000	Estates	Yes	N/A	Y	Following a competitive tender, Mace Consulting Ltd were awarded a 50-month contract for Project Management Services for the Glangwili Fire Scheme. This contract award does not allow for an extension.
HDD-MIN-57728	Lee Wakemans Ltd	Cost Advisor Services for Glangwili Fire Scheme	01/02/2025	31/03/2029	£475,000	Estates	Yes	N/A	Y	Following a competitive tender, Lee Wakemans Ltd were awarded a 50-month contract for Cost Advisor Services for the Glangwili Fire Scheme. This contract award does not allow for an extension.
HDD-MIN-57677	Phoenix Software Ltd	Beyond Trust Remote Support Platform Renewal	01/02/2025	31/01/2028	£30,040	Digital	No	N/A	Y	Following a competitive tender, Phoenix Software Ltd were awarded a 36-month contract for a Beyond Trust Remote Support Platform Renewal. An option to extend the contract for a further 24 months is included in the award.
HDD-MIN-58009	SpaMedica Ltd	Outsourcing of IVT	24/02/2025	31/03/2025	£935,000	Scheduled Care	No	N/A	Y	Following a competitive tender, SpaMedica Ltd were awarded a 2 month contract for Outsourcing of IVT. An option to extend the contract for a further 12 months is included in the award.
HDD-MIN-58024	MediServices Ltd	Insourcing of Neurophysiology	24/02/2025	31/03/2025	£348,000	Scheduled Care	No	N/A	Y	Following a competitive tender, MediServices Ltd were awarded a 2 month contract for Insourcing of Neurophysiology. An option to extend the contract for a further 12 months is included in the award.

HDD-OJEU-57213	Impact Medical Ltd	Hire of Mobile Lithotripter	01/02/2025	31/01/2028	£165,920	Scheduled Care	No	N/A		Following a competitive tender, Impact Medical Ltd were awarded a 36-month contract for the Hire of a Mobile Lithotripter. An option to extend the contract for a further 12 months is included in the award.
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Consultancy											
Period Covered by this report				01/01/2025	28/02/2025						
Reference	STA/Competitive Tender/Direct Award	Supplier	Description	One off or Period		Value, exc Vat	Department	Professional Services	Date of Board Approval (if applicable)	Compliant	Comment
				Start	End						
											None to be reported in this period.

Breaches of Standing Financial Instructions						
Period Covered by this report			01/01/2025		28/02/2025	
Month/ Year	Supplier	Description	Value, exc Vat	Directorate	Comment	Action Taken
February	Solutions 4 Health Ltd	A twelve-month QM10 Specialist Smoking Cessation Information System Licence	£5,000	Public Health	In the month of February 2025, a retrospective purchase order was raised to Solutions 4 Health Ltd for the payment of a 12- month QM10 Specialist Smoking Cessation Information System Licence. The total value of the purchase order was £5,000.00. This breach of Standing Financial Instructions sits within the Public Health Directorate.	Breach Added to Procurement Workplan
February	K N Hakin Ltd	Review of Documents & Preparation of Reports	£19,600	Nursing	In the month of February 2025, a retrospective purchase order was raised to K N Hakin Ltd for the payment of a Review of Documents & Preparation of Reports. The total value of the purchase order was £19,600.00. This breach of Standing Financial Instructions sits within the Nursing Directorate.	Escalated for Re-Education, and Relevant Director Informed for Awareness and Action

Appendix 2: Overpayment of Salaries

	Period covered by this report: 1 Jan 25 – 28 Feb 25		
Ref	Reason for Overpayment	Value (£)	Number of invoices
1	Processing Error	750.03	1
2	Late Notification of Changes	36,178.93	17
3	Late Notification of Termination	24,420.32	14
4	Late Notification of Absence	4,725.25	2
		66,074.53	34

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

	Period covered by this report:	1 January 2025 to 28 February 2025	
Ref	Losses and Special Payments Category	Value (£)	Explanation
	N/a		
	Total Losses (for approval)		

Recommendation: N/a

SECTION 28A ANNUAL VOUCHER FINANCIAL YEAR 2023-2024**CEREDIGION 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 Re. No and Title of Expenditure project	Revenue Expenditure	Capital Expenditure	Total
	£	£	£
8507 - CER JF Plas Gwyn residential care home (formerly Minymor)	32,421.00		32,421.00
8505 - CER JF Bryn Place, Supported Living	127,137.00		127,137.00
	159,558.00	0.00	159,558.00

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 Dyfed Powys Health Authority in accordance with Directions made by the National Assembly for Wales under Section 28A of the NHS Act 1977 as submitted by Section 1 of the Health and Social Services Adjudication Act 1983 and amended by section 29 of the Health Act 1999.



Signed:

30/09/2024

Date:

Local Authority: Chief Financial Officer (Section 151 Appointment) or Chairman of voluntary sector organisation, 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. (subjects to the observations in the attached report dated).

I am/We are of the opinion that

- the entries are fairly stated
- 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.

We have examined the entries in this form 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 (23-24) (3-23) and obtained such evidence and explanations as we consider necessary.

~~Except for the matters raised in the attached qualification letter dated~~

We 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)

J BLEWITT

(on behalf of the Auditor General for Wales)

Date 28th February 2025

CF1 (5/16)

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.