



PWYLLGOR ARCHWILIO A SICRWYDD RISG AUDIT AND RISK ASSURANCE COMMITTEE

DYDDIAD Y CYFARFOD: DATE OF MEETING:	15 October 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 and 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 and Advise respectively) and the issues, which the Committee can take assurance from the actions being undertaken (Assure).

Alert:

- Losses exceeding £5,000 are detailed in section 2.4 of the report. These losses will require approval by the Committee.

Advise:

- 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.
- Actions are being taken to review and implement appropriate controls for accessing of healthcare services by non-residents of the Health Board.

Assure:

- Activity ongoing to reduce non-compliance with No PO No Pay.

- PSPP compliance remains on target for delivery for the year.
- Single Tender Actions are carefully controlled.
- Tax controls remain robust.

Argymhelliad / Recommendation

The Audit and Risk Assurance Committee is asked to:

- Approve losses exceeding £5,000 as detailed in section 2.4.
- Scrutinise the award of contracts listed in Appendix 1.
- Discuss the staff overpayments and seek assurance that actions to control them are sufficiently embedded.
- Be advised that actions are being taken to review and implement appropriate controls for accessing of healthcare services by non-residents of the Health Board.
- 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.
- Take assurance that PSPP compliance remains on target for delivery for the year and that tax controls remain robust.

Amcanion: (rhaid cwblhau)

Objectives: (must be completed)

Committee ToR Reference: Cyfeirnod Cylch Gorchwyl y Pwyllgor:	2.4 The Committee's principal duties encompass the following: 2.4.2 Seek assurance that the systems for financial reporting to Board, including those of budgetary control, are effective, and that financial systems processes and controls are operating. 3.13 Approve the writing-off of losses or the making of special payments within delegated limits. 3.15 Receive a report on all Single Tender Actions and extensions of contracts.
Cyfeirnod Cofrestr Risg Datix a Sgôr Cyfredol: Datix Risk Register Reference and Score:	BAF SO9-PR20 BAF SO10-PR33
Parthau Ansawdd: Domains of Quality Quality and Engagement Act (sharepoint.com)	Not Applicable
Galluogwyr Ansawdd: Enablers of Quality: Quality and Engagement Act (sharepoint.com)	Not Applicable
Amcanion Strategol y BIP: UHB Strategic Objectives:	6. Sustainable use of resources

Amcanion Cynllunio Planning Objectives	2c Workforce and OD strategy 6a Clinical services plan 8c Financial Roadmap
Amcanion Llesiant BIP: UHB Well-being Objectives: Hyperlink to HDdUHB Well-being Objectives Annual Report 2021-2022	10. Not Applicable

**Gwybodaeth Ychwanegol:
Further Information:**

Ar sail tystiolaeth: Evidence Base:	Monitoring returns to Welsh Government based on the Health Board's financial reporting system. Activity recorded in the AR and AP modules of the Oracle business system and activity recorded in the procurement Bravo system.
Rhestr 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 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 	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 and 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

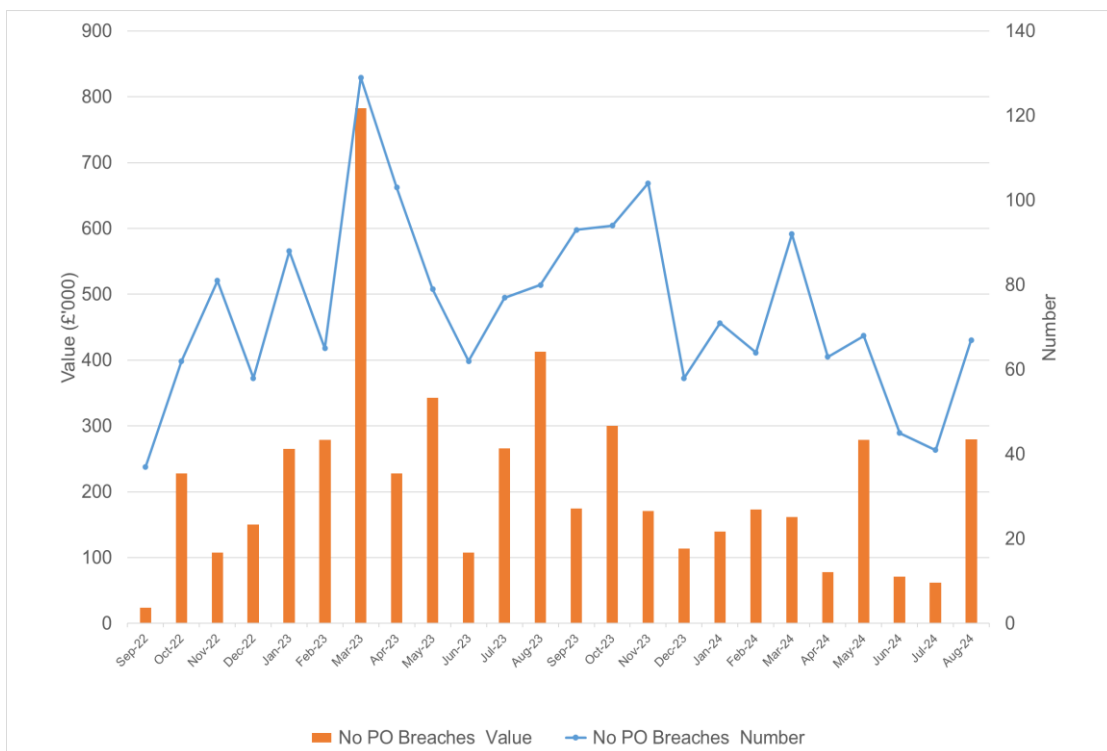
The Health Board has been using the All Wales No PO, No Pay Policy approved in 2018.

Figure 2 below illustrates the numbers and value of breaches against the No PO, No Pay policy. For the months of July and August 2024 there were a total of 108 breaches with a combined value of £342k. This compares to a total of 113 breaches with a combined value of £350k for May and June 2024.

Disappointingly, there was an increase in the cumulative position at the end of August 2024 with a total of 211 breaches and a combined value of £390k. This compares to the cumulative position of 183 breaches in total with a combined value of £156k as at the end of June 2024. This is due to a further increase in invoices on hold from Medtronic and Just Wales. Improvements to compliance are detailed below.

Significant work has been undertaken in September to clear these aged items and the cumulative figure has reduced.

Figure 2: No PO No Pay Breaches



Improving compliance with the No PO, No Pay Policy

The Shared Services Partnership Committee has approved the updated No PO, No Pay policy prepared by the all-Wales Procure to Pay (P2P) Governance group and this came into force on 1 September 2024. The policy has been amended to reflect:

- Changes in working practice since the initial policy was approved
- Amendments to the PO exemption list to improve governance

A letter was sent out by the Director of Finance to all requisitioners and approvers to remind them of the policy and the importance of adhering to it and to notify them of the Health Board's zero tolerance approach to the implementation of this policy. 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.

In line with the letter issued by the Director of Finance, non-compliance will be reported to ARAC.

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 July and August 2024 achieving 97.10% and 96.21% respectively. In addition, at the end of August 2024 the Health Board had met the target on a cumulative basis (95.45%).

Regarding the payment of NHS invoices, the Health Board paid 92.53% and 79.61% of these within 30 days for the months of July and August 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. 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.

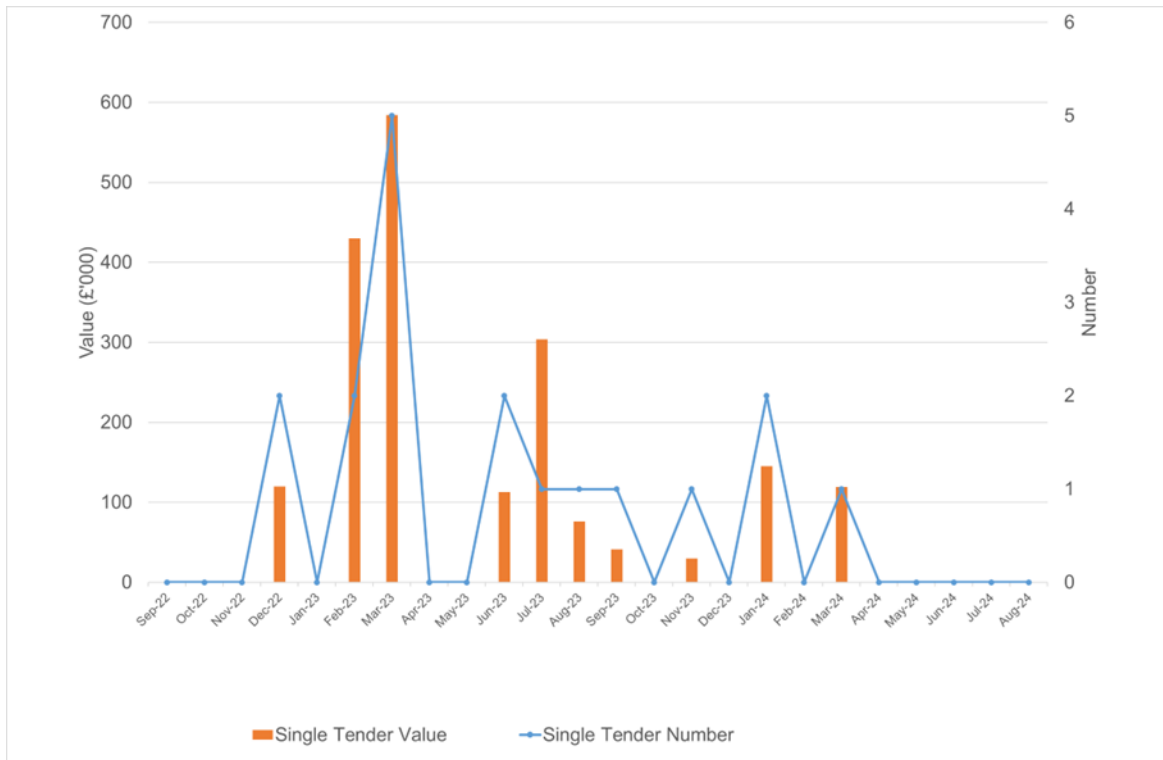
2.2.3 Single Tender Actions

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 July and August 2024.

The graph (Figure 3) shows the trend of all Single Tender Actions (STA) approved from 1 September 2022 to 31 August 2024.

Figure 3: Numbers and value of Single Tender Actions



2.2.4 Tenders Awarded

There were 14 contracts awarded, including direct awards through framework during the period 1 July 2024 to 31 August 2024, totalling £1,368,301.

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

2.2.5 Consultancy contracts

No consultancy contracts were awarded during July and August 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.

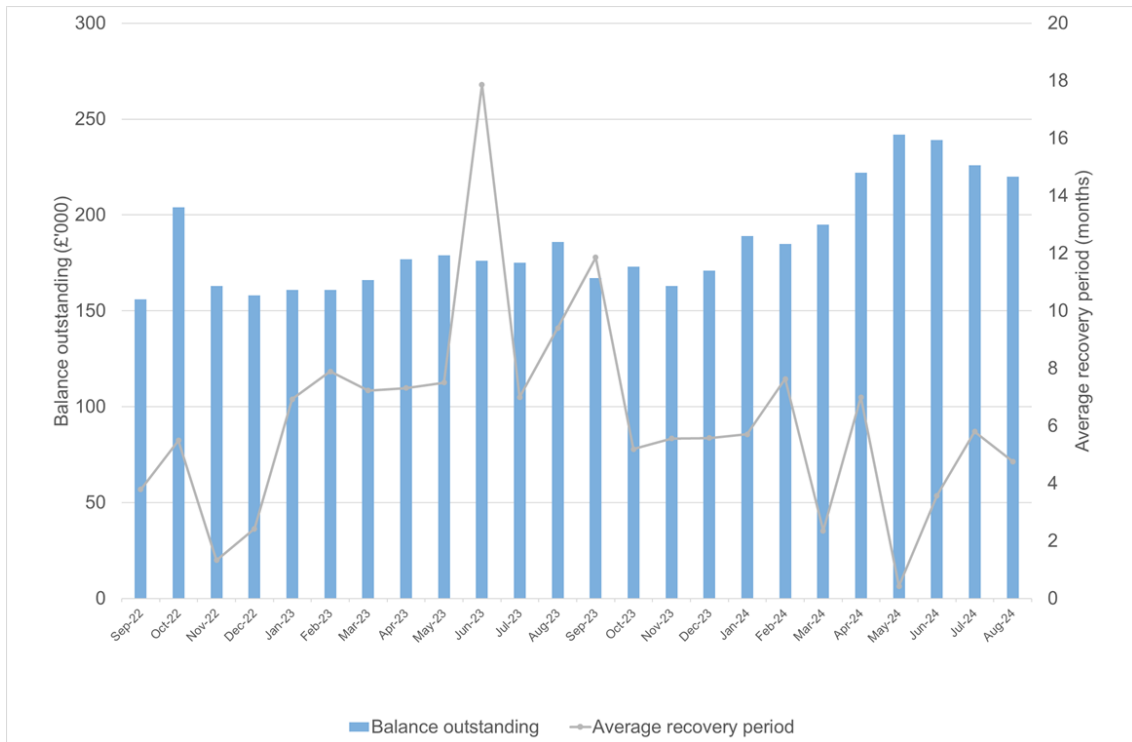
Appendix 2 shows the volume and value of invoices raised in respect of overpayments for the period 1 July to 31 August 2024; 51 cases totalling £45,655.

The graph (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 July

to 31 August 2024 was £46k compared to £84k in the period ended 30 June 2024.

The overall debt balance was £220k at the end of August 2024 compared to £239k at the end of June 2024, with the average recovery period increasing slightly to five months at the end of this period, compared to four months at the end of the previous period.

Figure 4: Trend of aged overpayments and recoveries

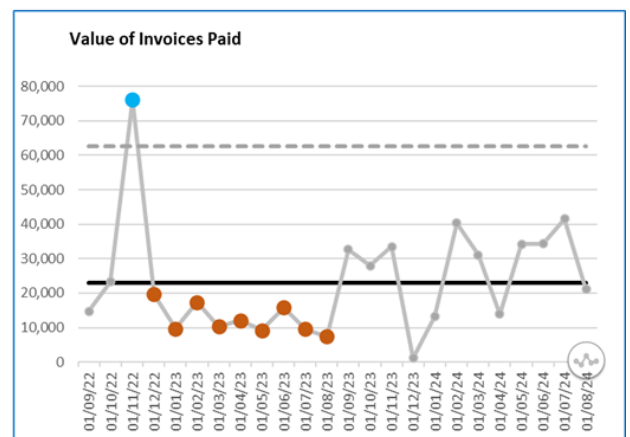
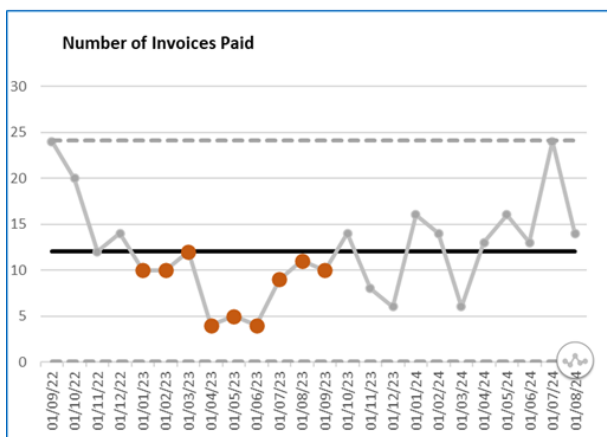
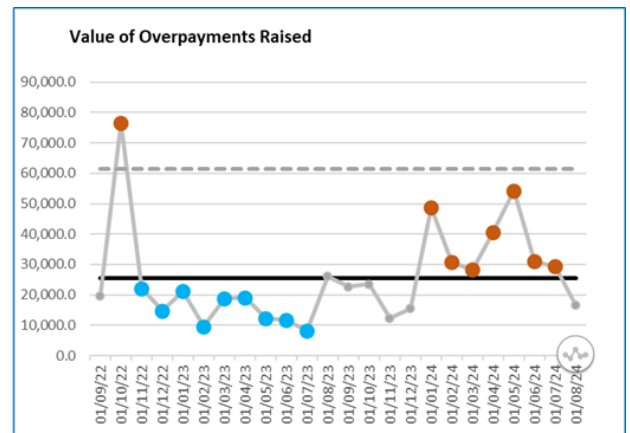
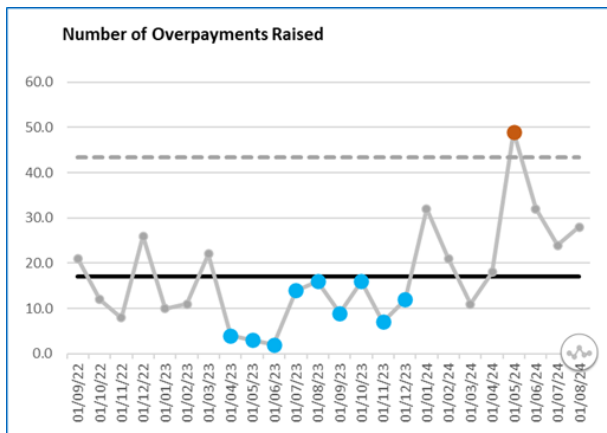


Further statistical analysis in respect of the overpayment of salaries is provided below:

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 September 2022 to August 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 17 invoices compared to 16 invoices raised at the end of the last period in June 2024 and the average value per month has remained at £25k when compared to the same period.

The rate at which the Health Board receives payment for these invoices has increased to an average of 12 invoices per month when compared to 11 invoices per month at the end of the last period in June 2024. The average amount recovered per month has increased from £21.5k to £23k since the end of June 2024.



2.3.2 Underpayment of salaries

NWSSP have provided details of emergency payments requested and paid in July and August 2024 for underpaid salaries, the total of which was £35,076.

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 July and August 2024 requiring the Committee's approval (see Appendix 3).

The loss to be written off is in relation to a claim for grant funding from the Department of Work and Pensions. The Service area did not provide the DWP with the required paperwork by the deadline.

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 £39,759.

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 (SCP) and issues have been identified with the SCP's operation of these accounts. A detailed update was provided at the February 2024 meeting outlining the issues being encountered and actions being taken. Despite ongoing attempts to improve operation through engagement with the SCP, the issues in that report remain:

- The timeliness of payments from the account to subcontractors is not consistently compliant with WG guidance
- The SCP has not provided information to enable the Health Board to reconcile payments made from the account to valuation information verified by its advisers
- The SCP does not clear balances in the account to its regular account, a requirement of WG guidance
- Opt-out confirmation agreements have not been provided for subcontractors not participating in the arrangement.

The advice of the Health Board's Project Managers is that there are insufficient contractual mechanisms to enforce compliance with the PBA guidance.

Nevertheless, ARAC can be assured that this is not impacting on operational delivery of the schemes. The Health Board has significantly reduced the scope of Glangwili Fire Enforcement Phase 1 and the project is now expected to complete early in 2025. The Withybush Fire Enforcement Decant Ward has achieved completion.

2.6 Compliance with Tax Requirements

2.6.1 Compliance with VAT Requirements

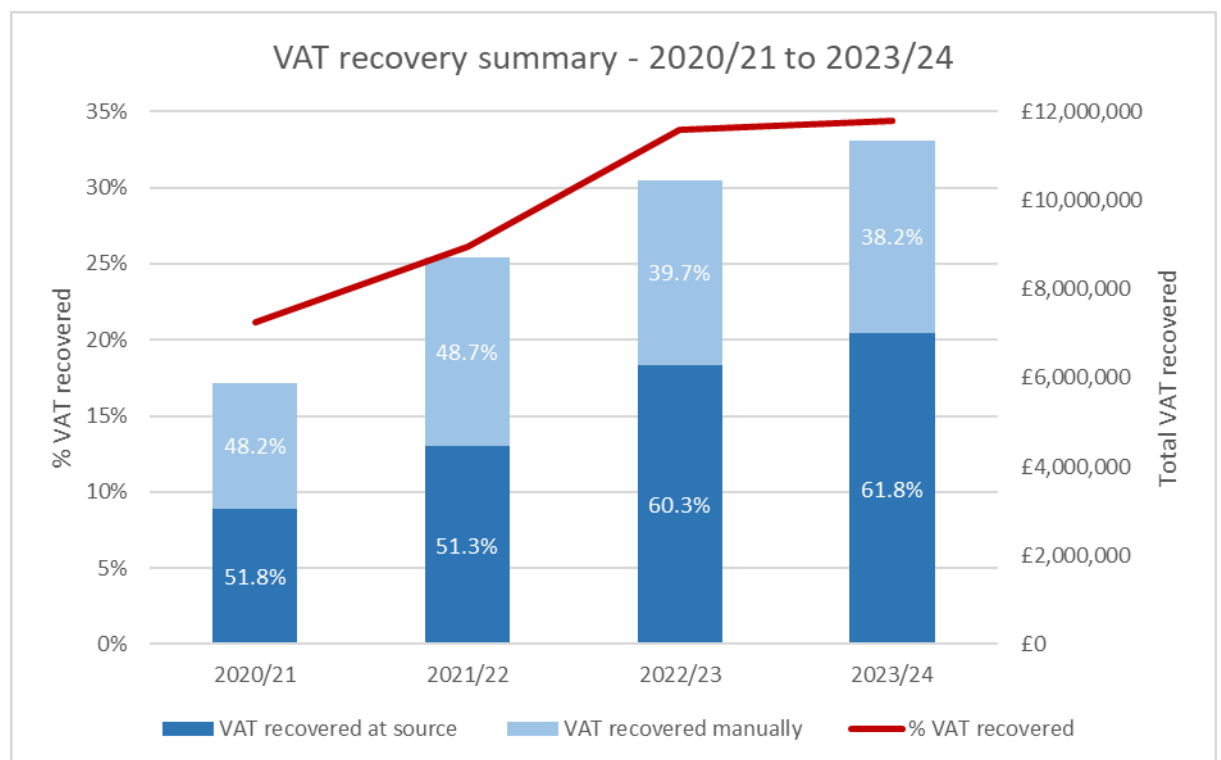
Further to the completion of all VAT recovery review activities related to expenditure incurred in the 2023/24 financial year, Figure 5 summarises the Health Board's performance for the year in respect of the identification of recoverable VAT and compares this with its performance for the previous three financial years.

VAT recovered as a percentage of VAT incurred increased once again in 2023/24, increasing from 33.8% for 2022/23 to 34.4% for 2023/24. The Health Board again benefitted from continually improving processes in respect of the

identification and timely recovery of recoverable VAT. The generally high VAT recovery rate attributable to RAAC remedial works also contributed to the overall improved recovery percentage.

It is pleasing to report that the proportion of VAT recovered “at source”, via the Procure to Pay process, again increased, from 60.3% in 2022/23 to 61.8% in 2023/24, reducing the proportion of VAT being recovered less-efficiently by way of manual reviews and subsequent VAT adjustment journals. This is again the result of a continual joint effort by the Finance and Procurement departments to ever increase the proportion of VAT recovered at source.

Figure 5: VAT recovery summary 2020/21 to 2023/24



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>

Key VAT issue	Update
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 the all-Wales Technical Accounting Group.

2.8 Financial Compliance

The Finance Team is developing a reporting pack in respect of financial compliance. Significant support was provided by NWSSP in the initial phase but, due to role change, this is now on an ad hoc advisory basis.

The key systems feeds and journal processes have been mapped and the Accounts Payable system and Pharmacy system reviews have been undertaken and completed.

Work is progressing on the Budget Setting system and documenting the controls within multiple month end processes. Eden Dental and the Locum Accrual are currently under review with the key stakeholders for feedback.

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.

The table summarises the breadth of work being undertaken.

Areas of Work	Mapping	Documenting
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Budget Monitoring and Reporting	✓	✓
Budget Setting	✓	✓
Accounts Payable	✓	✓
Pharmacy	✓	
Wellsky Drugs Feed	✓	
Accounts Receivable		
Order Management Feed		
Exeter Feed	✓	
Eden Dental Feed	✓	✓
Welsh Health Supplies Feed	✓	
ESR NHS Interface Pay Feeds		
Non Pay and Income Corrections, Ad Hoc and Income Accrual Journals	✓	
PO Accrual	✓	✓
Capital Journals		
VAT Journals		
Purchase Card		
Recharge Process		
Medacs Journal	✓	
Locum Accrual	✓	✓
Allocate/ NA Accrual	✓	
Pay Recoding	✓	
Continuing Health Care		
Long Term Agreements/Non Contracted Activity		

2.9 Cost and Service Pressure Reduction Opportunity

Holiday Caravan Parks

There are holiday caravan owners accessing Health Board services, whose permanent residence is in England where they pay their Council Tax and where their NHS funding is.

Some of these holiday caravan owners are using the address of their holiday caravan park, which is situated within the Health Board catchment area, as their permanent residential address. This allows these individuals to gain access to secondary care and elective waiting lists.

This is problematic for the Health Board in that:

- The address is not a permanent address and therefore does not attract NHS funding from WG
- There is a cost and service pressure to the Health Board, and
- The Health Board cannot recoup via NCA (Non-contracted Activity) as there is no prior approval and IPC in England will not reimburse for elective care.

Finance have contacted the appropriate licencing teams of the three local authorities within the Health Board catchment area and all three have agreed to work with the Health Board on this issue because it is affecting NHS funding and the provision of healthcare services for genuine permanent residents within the three local authority areas. On being alerted of a caravan holiday park not operating within the licensing regulations, the local authorities will act to remedy this.

Finance have requested secondary care activity from 1 April 2023 to date on all holiday caravan park addresses within Ceredigion and is validating and costing the activity. Finance is currently awaiting Carmarthenshire activity from Informatics and details of holiday caravan parks in Pembrokeshire from Pembrokeshire County Council from their database.

The issue has also been referred to the Counter Fraud team, who have undertaken a Fraud Risk Assessment. Initial findings are that this not a fraud issue but a cross border funding issue. A proactive exercise will be undertaken to potentially identify whether patients are concurrently registered with both Welsh and English GPs. Next steps will be determined dependent on the findings which will be reported to ARAC. The risk can then be reviewed to ensure that appropriate controls are evaluated and implemented.

There is a cost and service pressure reduction opportunity for the Health Board if this activity can be appropriately funded.

3.1 Recommendations

The Audit and Risk Assurance Committee is asked to:

- Approve losses exceeding £5,000 as detailed in section 2.4.
- Scrutinise the award of contracts listed in Appendix 1.
- Discuss the staff overpayments and seek assurance that actions to control them are sufficiently embedded.
- Be advised that actions are being taken to review and implement appropriate controls for accessing of healthcare services by non-residents of the Health Board.
- 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.
- Take assurance that PSPP compliance remains on target for delivery for the year and that tax controls remain robust.

Appendix 1: Contracts awarded (including direct awards through framework)

Direct awards via Framework Agreement											
Period Covered by this report				1 July 2024	31 August 2024						
Reference	Framework Used and 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-24-07	Welsh Procurement Alliance (WPA) Consultancy Services (CS1)	Drac Consulting Limited	Clerk of Works Professional Services for BGH Leri Ward Remodelling Works	01/07/2024	30/06/2025	£64,996	Capital	Yes	N/A	Yes	A direct award via the Welsh Procurement Alliance (WPA) Consultancy Services (CS1) framework has been awarded to Drac Consulting Limited for Clerk of Works professional services for remodelling works of Leri Ward in Bronglais General Hospital for 12 months. This contract award does not allow for an extension.

Contracts awarded post competitive tender										
Period Covered by this report			01/07/2024	31/08/2024						
Reference	Supplier	Description	One off or Period		Value, exc Vat	Department	Professional Services	Date of Board Approval (if applicable)	Compliant	Comment
			Start	End						
HDD-OJEU-54288	Electrical Test Midlands Ltd	Fixed Wire Testing Services	27/08/2024	26/08/2029	£486,381	Estates	No	N/A	Yes	Following a competitive tender, Electrical Test Midlands Ltd were awarded a 60-month contract for Fixed Wire Testing Services. This contract award does not allow for an extension.
HDD-MIN-54177	Sir Jacob Behrens and Sons Limited	Supply of Disposable Patient Privacy Curtains	02/09/2024	31/08/2024	£120,555	Hotel Services	No	N/A	Yes	Following a competitive tender, Sir Jacob Behrens and Sons Limited were awarded a 24-month contract for the supply of Disposable Patient Privacy Curtains. An option to extend the contract for a further 24 months is included in the award.
HDD-MIN-55921	ID Medical Group	Insourcing of Dermatology Procedures	01/09/2024	31/03/2025	£263,369	Scheduled Care	No	N/A	Yes	Following a competitive tender, ID Medical Group were awarded a 7-month contract for the Insourcing of Dermatology Procedures. An option to extend the contract for a further 24 months is included in the award.
HDD-MIN-55922	Medinet Wales Ltd	Insourcing of Neurology	01/09/2024	31/03/2025	£208,000	Scheduled Care	No	N/A	Yes	Following a competitive tender, Medinet Wales Ltd were awarded a 7-month contract for the Insourcing of Neurology Procedures. An option to extend the contract for a further 24 months is included in the award.

HDD-RFQ-WFOD2406	Swansea University	Innovation, Continuous Improvement and Business Planning Training	01/08/2024	31/03/2025	£ 25,000	Workforce	No	N/A	Yes	Following a procurement exercise, Swansea University were awarded an 8-month contract for an Innovation, Continuous Improvement and Business Planning training course. This contract award does not allow for an extension.
HDD-RFQ-WFOD2407	Swansea University	Return on Investment, Evaluation and Measuring Impact Training	01/08/2024	31/03/2025	£ 25,000	Workforce	No	N/A	Yes	Following a procurement exercise, Swansea University were awarded an 8-month contract for a Return on Investment, Evaluation and Measuring Impact training course. This contract award does not allow for an extension.
HDD-RFQ-P0247a	Swansea University	Introduction to Simulation Courses	01/09/2024	31/03/2026	£ 25,000	Workforce	No	N/A	Yes	Following a procurement exercise, Swansea University were awarded an 18-month contract for an Introduction to Simulation training course. This contract award does not allow for an extension.
HDD-RFQ-RA342964	Psysoft	Psychometric Assessments 24-25	01/09/2024	31/01/2025	£ 25,000	Estates	No	N/A	Yes	Following a procurement exercise, Psysoft were awarded a 5-month contract to undertake psychometric assessments in 2024-2025. This contract award does not allow for an extension.
HDD-RFQ-P0247b	Swansea University	Simulation De-brief and Designing Simulation Scenarios Course	01/09/2024	31/03/2026	£ 25,000	Workforce	No	N/A	Yes	Following a procurement exercise, Swansea University were awarded an 18-month contract for a Simulation De-brief and Designing Simulation Scenarios training course. This contract award does not allow for an extension.
HDD-RFQ-P0247c	Swansea University	Advanced Simulation Course	01/09/2024	31/03/2026	£ 25,000	Workforce	No	N/A	Yes	Following a procurement exercise, Swansea University were awarded an 18-month contract for

										an Advanced Simulation training course. This contract award does not allow for an extension.
HDD-RFQ-P0247d	Swansea University	Systems and Quality Learning Simulation Course	01/09/2024	31/03/2026	£ 25,000	Workforce	No	N/A	Yes	Following a procurement exercise, Swansea University were awarded an 18-month contract for a Systems and Quality Learning Simulation training course. This contract award does not allow for an extension.
HDD-RFQ-RA343159	Sara Safety	Food Hygiene Training	01/09/2024	31/05/2025	£ 25,000	Workforce	No	N/A	Yes	Following a procurement exercise, Sara Safety were awarded a 9-month contract for a Food Hygiene training course. This contract award does not allow for an extension.
HDD-RFQ-P0247e	Swansea University	Simulation Consultancy and Mentoring of Health Board Simulation leads	01/09/2024	31/03/2026	£ 25,000	Workforce	No	N/A	Yes	Following a procurement exercise, Swansea University were awarded an 18-month contract for a Simulation Consultancy and Mentoring training course for Health Board Simulation leads. This contract award does not allow for an extension.

Appendix 2: Overpayment of Salaries

Period covered by this report: 1 July – 31 August 24			
Ref	Reason for Overpayment	Value (£)	Number of invoices
1	Processing Error	5,113.10	6
2	Late Notification of Changes	17,777.07	24
3	Late Notification of Termination	8,338.32	13
4	Late Notification of Absence	14,426.26	8
		45,654.75	51

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

Ref	Losses and Special Payments Category	Value (£)	Explanation
	Period covered by this report:		1 July 2024 to 31 August 2024
1	Department of Work and Pensions	£5,280.40	Claim forms not submitted by Service area by deadline
	Total Losses (for approval)	£5,280.40	

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