



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

<b>DYDDIAD Y CYFARFOD: DATE OF MEETING:</b>	16 April 2024
<b>TEITL YR ADRODDIAD: TITLE OF REPORT:</b>	Financial Assurance Report
<b>CYFARWYDDWR ARWEINIOL: LEAD DIRECTOR:</b>	Huw Thomas, Director of Finance
<b>SWYDDOG ADRODD: REPORTING OFFICER:</b>	Tim John, Senior Finance Business Partner (Accounting & Statutory Reporting)

**Pwrpas yr Adroddiad (dewiswch fel yn addas)**

**Purpose of the Report (select as appropriate)**

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 assurances which can be provided to the Committee.

**Argymhelliad / Recommendation**

The Audit and Risk Assurance Committee is asked to:

- Discuss and note the report
- Recommend the requested change to the Scheme of Delegation for approval by the Board
- Approve losses as detailed within the report

**Amcanion: (rhaid cwblhau)**

<b>Objectives: (must be completed)</b>	
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 <a href="#">Quality and Engagement Act (sharepoint.com)</a>	Not Applicable
Galluogwyr Ansawdd: Enablers of Quality: <a href="#">Quality and Engagement Act (sharepoint.com)</a>	Not Applicable
Amcanion Strategol y BIP: UHB Strategic Objectives:	6. Sustainable use of resources
Amcanion Cynllunio Planning Objectives	2c Workforce and OD strategy 6a Clinical services plan 8c Financial Roadmap
Amcanion Llesiant BIP: UHB Well-being Objectives: <a href="#">Hyperlink to HDdUHB Well-being Objectives Annual Report 2021-2022</a>	10. Not Applicable

<b>Gwybodaeth Ychwanegol: Further Information:</b>	
Ar sail tystiolaeth: Evidence Base:	Monitoring returns to Welsh Government based on the Health Board's financial reporting system. Activity recorded in the AR and AP modules of the Oracle business system and activity recorded in the procurement Bravo system.
Rhestr Termiau:	AP - Accounts Payable

Glossary of Terms:	AR – Accounts Receivable BGH – Bronglais General Hospital BT PSBA – British Telecom Public Sector Broadband Aggregation CF – Counter Fraud COS – Contracted Out Service VAT EOY – End of Year ERs NI – Employers National Insurance GGH – Glangwili General Hospital HMRC – His Majesty's Revenue and Customs IFRS – International Financial Reporting Standards NWSSP – NHS Wales Shared Services Partnership PID – Patient Identifiable Data PO – Purchase Order POL – Probability of Loss PPH – Prince Philip Hospital PSPP – Public Sector Payment Policy SFI – Standing Financial Instructions SLA – Service Level Agreement STA – Single Tender Action VAT – Value Added Tax WGH – Worthybush General Hospital WRP – Welsh Risk Pool
Partion / Pwyllgorau â ymgynhorwyd ymlaen llaw y Pwyllgor Archwilio a Sicrwydd Risg Parties / Committees consulted prior to Audit and Risk Assurance Committee:	UHB's Finance Team UHB's Management Team

<b>Effaith: (rhaid cwblhau)</b> <b>Impact: (must be completed)</b>	
<b>Ariannol / Gwerth am Arian:</b> <b>Financial / Service:</b>	Financial implications are inherent within the report.
<b>Ansawdd / Gofal Claf:</b> <b>Quality / Patient Care:</b>	Risk to our financial position affects our ability to discharge timely and effective care to patients.
<b>Gweithlu:</b> <b>Workforce:</b>	Overpayments are reported within this report.
<b>Risg:</b> <b>Risk:</b>	Financial risks are detailed in the report.
<b>Cyfreithiol:</b> <b>Legal:</b>	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.
<b>Enw Da:</b> <b>Reputational:</b>	Adverse variance against the UHB's financial plan will affect our reputation with Welsh Government, Audit Wales and with external stakeholders.
<b>Gyfrinachedd:</b> <b>Privacy:</b>	Not Applicable
<b>Cydraddoldeb:</b> <b>Equality:</b>	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.

<b>Figure 1: Compliance requirements for the Audit and Risk Assurance Committee</b>		
<b>Compliance requirement</b>	<b>Reporting</b>	<b>Frequency</b>
Scheme of delegation changes	<ul style="list-style-type: none"><li>• Exception reporting for approval</li></ul>	As and when
Compliance with Purchase to Pay requirements	<ul style="list-style-type: none"><li>• Breaches of the No PO, No Pay policy</li><li>• Instructions for noting</li><li>• Public Sector Payment Policy (PSPP) compliance</li><li>• Tenders awarded for noting</li><li>• Single tender action</li></ul>	Bi-monthly
Compliance with Income to Cash requirements	<ul style="list-style-type: none"><li>• Overpayments of staff salaries and recovery procedures for noting</li></ul>	Bi-monthly
Losses & Special payments and Write offs	<ul style="list-style-type: none"><li>• Write off schedule</li><li>• Approval of losses and special payments</li></ul>	Bi-monthly
Compliance with Capital requirements	<ul style="list-style-type: none"><li>• Scheme of delegation approval for capital</li></ul>	Following approval of annual capital plan
Compliance with Tax requirements	<ul style="list-style-type: none"><li>• Compliance with VAT requirements</li><li>• Compliance with employment taxes</li></ul>	Bi-monthly
Compliance with Reporting requirements	<ul style="list-style-type: none"><li>• Changes in accounting practices and policies</li><li>• Agree final accounts timetable and plans</li><li>• Review of annual accounts progress</li><li>• Review of audited annual accounts and financial statements</li></ul>	Annually

## 2.1 Scheme of delegation changes

### Capital requisitions

Currently capital requisitions up to £1m for schemes that have already been agreed via the Capital approval process and pre-approved by the Head of Capital Planning for assurance of their validity are approved by the Assistant Director of Finance (Financial Planning & Statutory Reporting). All requisitions in excess of £1m require one-off limit increase approval by the Director of Finance.

A request was put forward to the Audit and Risk Assurance Committee at its February meeting to increase the limit of the Assistant Director of Finance (Financial Planning & Statutory Reporting) to £5m before requiring Director of Finance approval as requisitions in excess of £1m are no longer exceptional. The Committee deferred deciding pending additional information.

The table below shows the number of instances and the value of the requisitions over £1m during 2023/24:

Value of requisition	No. of requisitions
£1.000m - £4.999m	4
£5.000m or greater	1

As noted above all schemes have followed the capital approval process. Requiring approval by the Director of Finance, often in time constrained circumstances, can prove difficult. Requisitions in excess of £1m are no longer exceptional but not routine, therefore it is requested that requisitions up to £5m are able to be approved by the Assistant Director of Finance (Financial Planning & Statutory Reporting). All requisitions in excess of £5m will require one-off limit increase approval by the Director of Finance.

The Audit and Risk Assurance Committee is requested to recommend the amendment for ratification by the Board.

## 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 receipted 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 February and March 2024 there were a total of 64 and 92 breaches with a combined value of £173k and £162k respectively. This compares with a total of 104, 58 and 71 breaches with a combined value of £171k, £114k and £71k for November 2023, December 2023 and January 2024.

---

The cumulative position as at end of March 2024 was a total of 236 breaches with a combined value of £351k. This compares to the cumulative position of 276 breaches in total with a combined value of £411k as at the end of January 2024.

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.

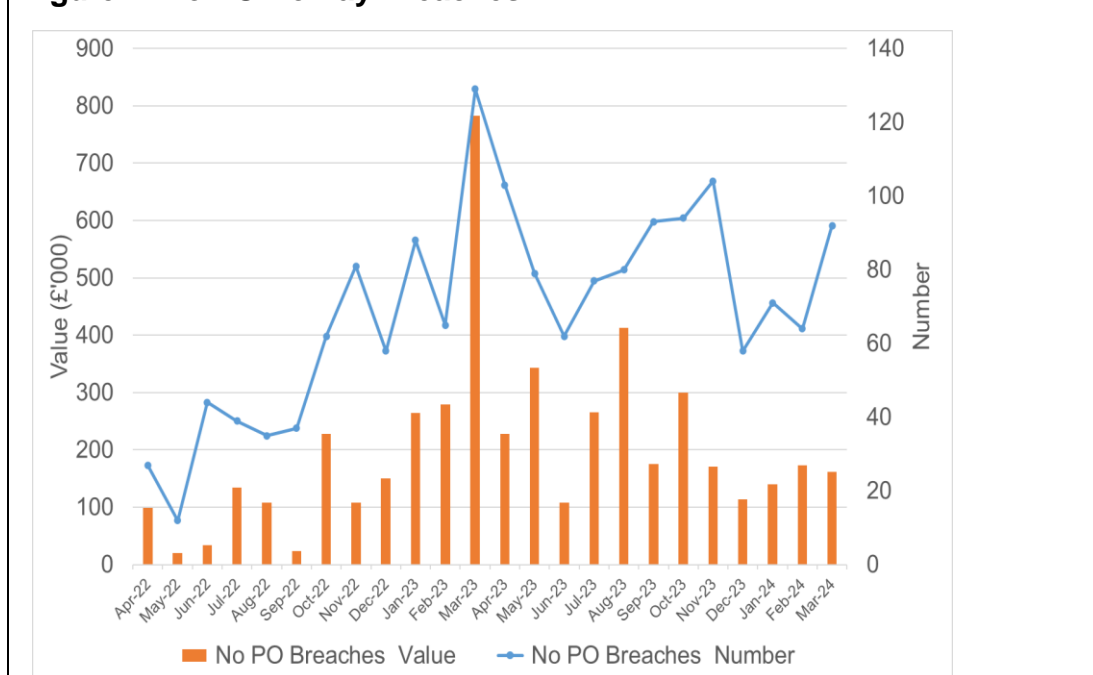
Below is a list of suppliers who frequently fail to provide a valid Purchase Order on submitted invoices, the number and value of these invoices on a cumulative basis and the actions being taken to improve:

Supplier	No. of Invoices	£
GLOBE LOCUMS LTD	23	21,785.50
DIRECT HEALTHCARE GROUP LTD	16	21,594.00
MEDTRONIC LTD	14	13,276.76
JUST WALES LTD	14	20,243.40
MEDINET CLINICAL SERVICES LTD	10	46,660.00

Supplier	Actions to improve:
JUST WALES LTD	Use of alternative supplier (Health Courier Services (HCS))
DIRECT HEALTHCARE GROUP LTD	Health Board wide group has met to discuss this ongoing issue and various options to find a workable solution
GLOBE LOCUMS LTD	Accounts Payable – annual supplier statement review ongoing CPT have been liaising with the service to remind them of the importance of following the P2P process and raising a PO prior to booking
MEDTRONIC LTD	Accounts Payable – annual supplier statement review ongoing CPT have contacted the company to advise that unless they state the PO on the invoices, they will not be paid
MEDINET CLINICAL SERVICES LTD	Accounts Payable – annual supplier statement review ongoing CPT have been liaising with the service to remind them of the importance of following the P2P process and raising a PO prior to booking

Ongoing work is happening between CPT and Procurement to ensure that there is a robust process in place to address these holds on a timely basis.

**Figure 1: No PO No Pay Breaches**



### 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 February 2024, however, due to the Health Board's low cash position, failed to achieve this in March 2024, achieving 95.41% and 82.29% respectively. The Health Board achieved the target on a cumulative basis to 31 March 2024 (95.77%).

Regarding the payment of NHS invoices, the Health Board paid 83.73% of these within 30 days on a cumulative basis to 31 March 2024.

The Core Processing Team is continuing to spend time chasing budget holders to authorise invoices promptly as e-mail requests from NWSSP Accounts Payable are often ignored. Polite reminders are given to suppliers who frequently fail to provide a valid Purchase Order on submitted invoices that the Health Board has a duty to pay within 30 days.

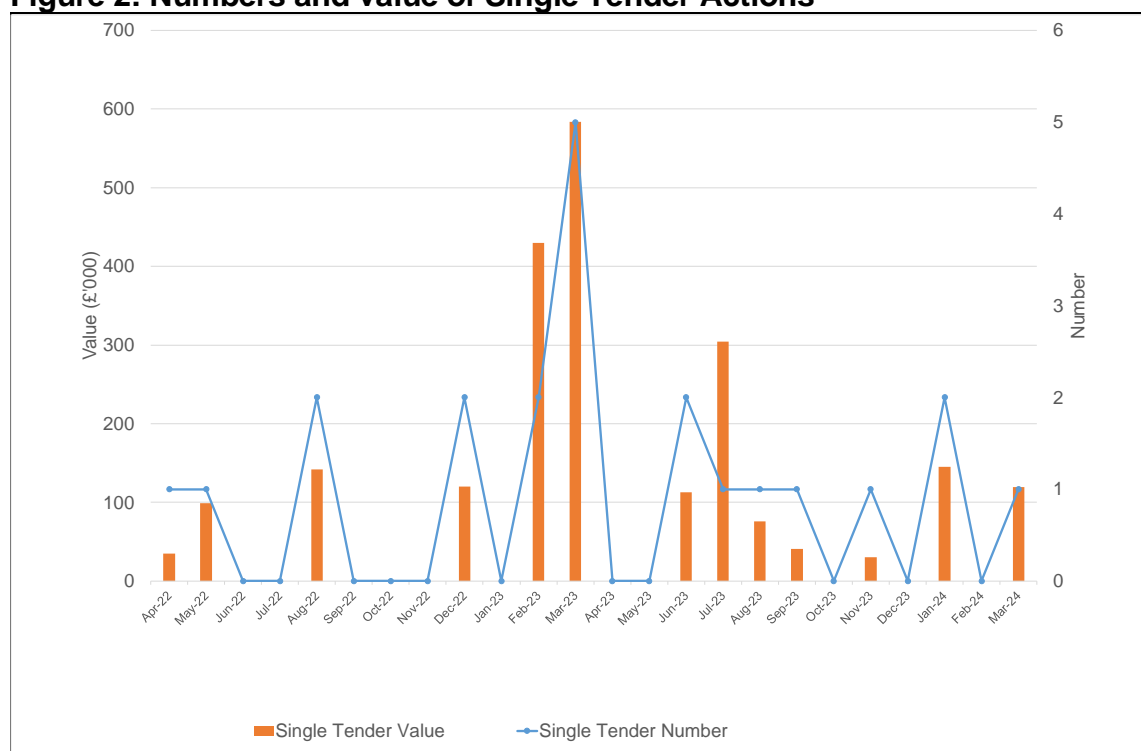
### 2.2.3 Single Tender Actions

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

One Single Tender Action (in excess of £25,000) totalling £118,710 was awarded during February and March 2024. Details are provided in Appendix 1.

The graph below (Figure 2) shows the trend of all Single Tender Actions (STA) approved from 1 April 2022 to 31 March 2024.

**Figure 2: Numbers and value of Single Tender Actions**



## 2.2.4 Tenders Awarded

During February and March there were 38 contracts awarded totalling £20,184,643 including direct awards through framework (in excess of £25,000).

This includes the Cross Hands and Tumble GMS contract at £12,752,460 for 10 years. However, the contract period is open-ended, in line with The National Health Service (General Medical Services Contracts) (Wales) Regulations 2023.

Details of these contracts are provided in Appendix 2.

## 2.2.5 Consultancy contracts

No consultancy contracts were awarded during February and March 2024.

## 2.3 Compliance with Income to Cash

### 2.3.1 Overpayment of Salaries



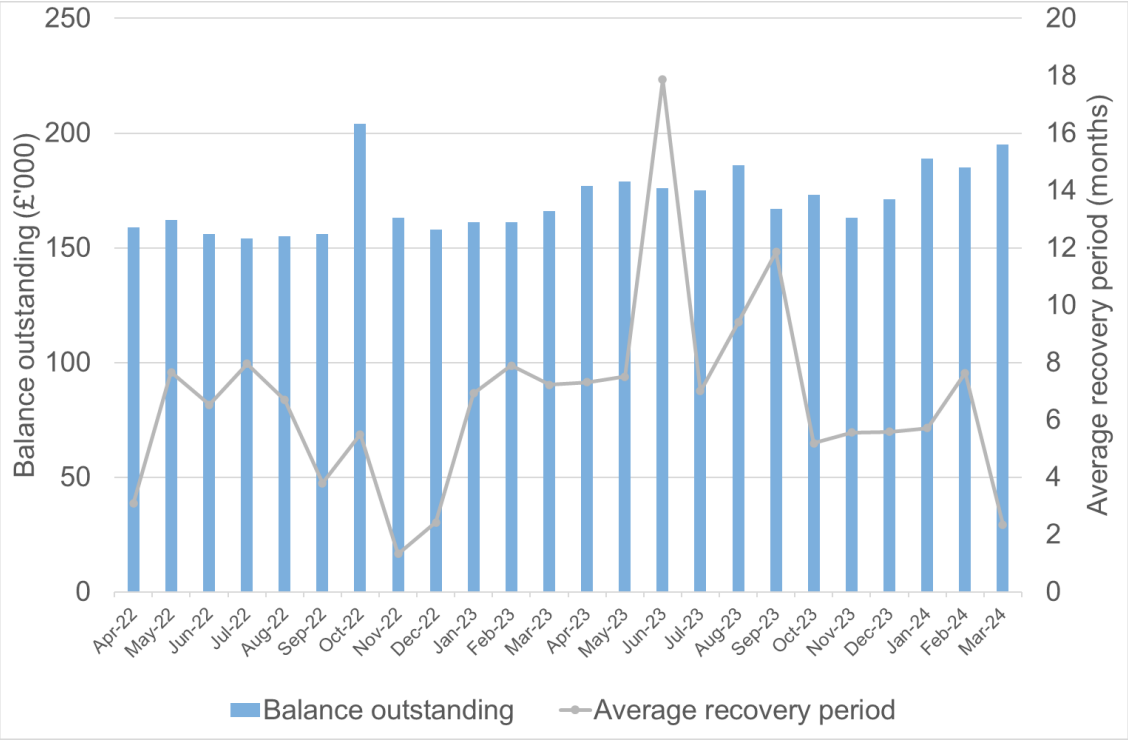
The Health Board has a duty to ensure that staff are paid appropriately, and that overpayments are not incurred.

Appendix 3 shows the volume and value of invoices raised in respect of overpayments for the February and March 2024; 32 cases totalling £59,009.

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 value of invoices raised in the period ended 31 January 2024 was £76k compared to £72k in the period ended 31 October 2023.

The overall debt balance has remained broadly consistent with £195k at 31 March 2024 compared with £189k at the end of January 2024, with the average recovery period decreasing to two months at the end of this period, compared with six months at the end of the previous period.

**Figure 3: Trend of aged overpayments and recoveries**



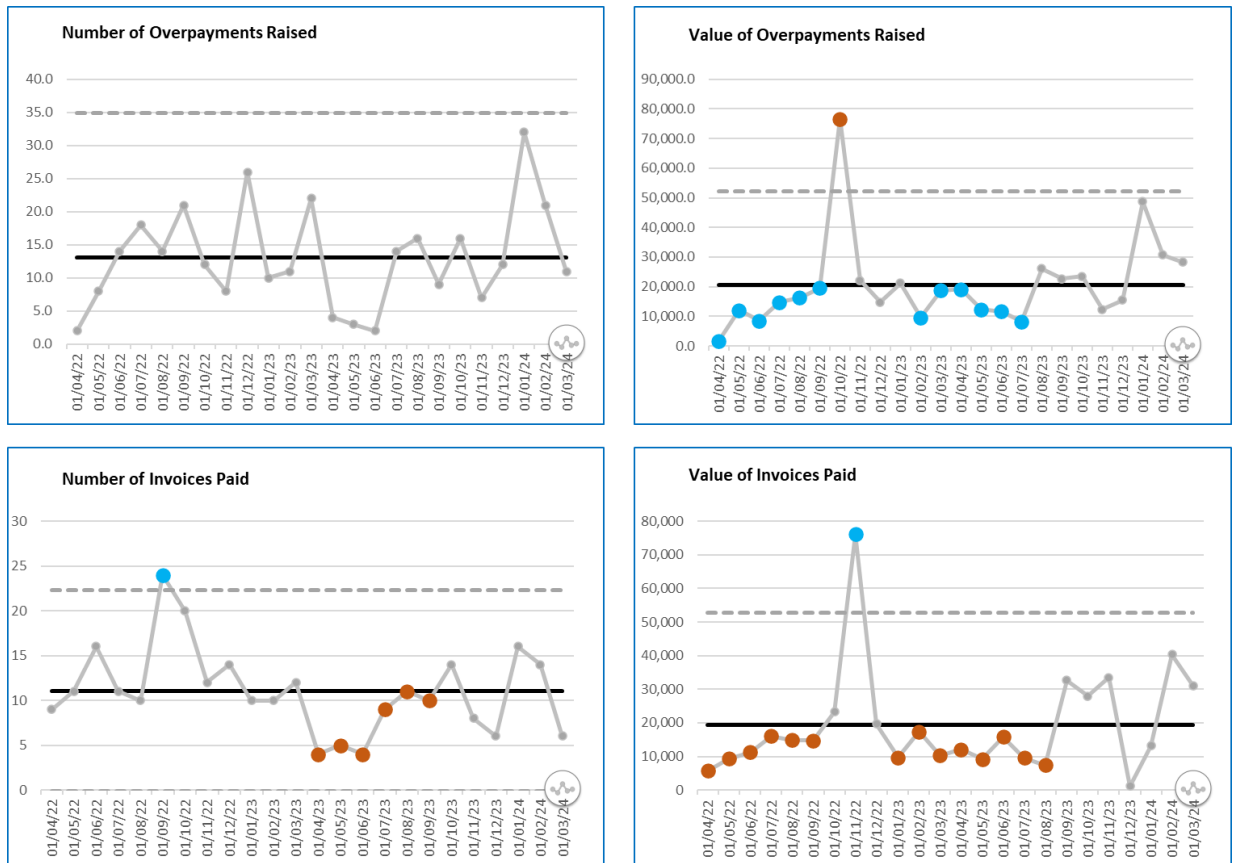
Further statistical analysis in respect of the overpayment of salaries is provided below:

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 April 2022 to March 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 stayed constant at 13 invoices compared to the end of the

last period in January 2024 and the average value per month has remained at £20k when compared with 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 value recovered has increased from £17k to £19k since the end of January 2024.



### 2.3.2 Underpayment of salaries

NWSSP have provided details of emergency payments requested and paid in February and March 2024 for underpaid salaries, the total of which was £30,004. Reasons for salary underpayments include:

- Wrong bank account details provided
- Incorrect recording of sick leave
- Late Authorisation of payment sent
- 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 is one write-off requiring approval relating to the non-payment for provision of a service amounting to £27,724.

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 £46,337.

## **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:

<b>Key VAT issue</b>	<b>Update</b>
<b>BT PSBA network – VAT recovery non-statutory clearance request</b>	<p>HMRC has been considering the recoverability of VAT charged on service charges connected with the all-Wales PSBA data network.</p> <p>A further request for information was received from HMRC in February 2024. The health board is working with its VAT advisors to prepare a response.</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 it continues to be considered as possible, rather than probable</p>

Key VAT issue	Update
<b>Capital Front of House Scheme (Bronglais Hospital)</b>	<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>In an update received in April 2024, HMRC confirmed that it is still considering its position in light of challenges received from other customers regarding the VAT recovery assessment process for schemes under the Designed for Life capital framework.</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 during production of the year end accounts.

### **Reinforced Autoclaved Aerated Concrete (RAAC)**

The health board has received funding from WG of £12.8m to undertake remediation work on those roof planks in Withybush General Hospital (WGH) containing RAAC and which are assessed as requiring repair.

RAAC is likely to have an impact on the useful life and the value of WGH, therefore in order to ensure an accurate representation of asset value on our balance sheet we are engaging with the District Valuer (DV), WG and Audit Wales.

A valuation of areas at Withybush affected by RAAC has been commissioned from the Valuation Office, which takes account of the operational status of those areas and remedial work undertaken, as of 31 March 2024. This has been incorporated into the Health Board's draft accounts resulting in an impairment charge of approximately £4.5m (subject to finalisation as part of year end processes). A further valuation will need to be commissioned once all remedial capital work has completed in the 2024/25 financial year.

Further updates will be provided as appropriate.

**Pooled Budgets 2022/23** – details pertaining to pooled budgets between the Health Board and Ceredigion County Council are contained with Appendix 4 for information.

**Annual Accounts 2023/24** – the Finance Team is currently completing the draft Accounts for submission by 3 May 2024. The draft Accounts together with draft Remuneration Report, Accountability Report and Performance Report will be presented to ARAC on 9 May 2024.

Audit Wales are proposing audit certification of the 2023/24 annual accounts by **15 July 2024**.

## **2.8 Financial Compliance**

In conjunction with NWSSP, the Finance Team is developing a reporting pack, which will confirm compliance with key controls and will work with local Internal Audit on a programme of audit work which tests compliance on a risk-based approach. As detailed in the previous reports the proposed process is as follows:

- a) Map chart of accounts (CoA) to underlying sources of data
- b) Develop process charts to understand link from CoA to key systems
- c) Expand b) to include controls within key systems.
- d) Assess design effectiveness of controls.
- e) Develop reporting pack to confirm compliance with key controls.
- f) Develop audit work programme.

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 respect of a), b) and c) above. In accordance with the workplan and timetable the remaining key systems and journals will be reviewed prior to testing the effectiveness of the control systems in place. It is envisaged that the review of the key systems feeds will be completed by October 2024.

## **3.1 Recommendations**

The Audit and Risk Assurance Committee is asked to:

- Discuss and note the report
  - Recommend the requested change to the Scheme of Delegation for approval by the Board.
  - Approve losses as detailed in 2.4
-

## **Appendix 1: Single Tender Actions**

	Period covered by this report:		Feb-24	Mar-24				
Ref	Supplier	Value (£) (Inc VAT)	One-off or Period	Request submitted by/Dept:	Date Approved	Consultancy / Professional Service	Compliant	Justification
HDD-STA-646	Echosens UK Ltd	£118,710	One-Off	Hepatology	01/03/2024	No	Yes	Replacement of existing medical device due to obsolescence via charitable funds. The device is a specialised ultrasound machine which measures fibrosis and steatosis in the liver. This STA also included six (6) year point of sale maintenance.

## **Appendix 2: Contracts awarded (including direct awards through framework) – current report period**

Contracts awarded post competitive tender										
Reference	Professional Service	Supplier	Value ex VAT £	Period covered by this report		Feb-24	Mar-24	Date of Board Approval - if applicable	Compliant	Comment
				Start	End	Department	Description			
HDD-MIN-55233	No	BMI Werndale	£71,325	01/02/2024	31/03/2024	Scheduled Care	Outsourcing of Urology Procedures (Vasectomies)	N/A	Yes	Following a competitive tender, BMI Werndale were awarded a 2-month contract for Outsourcing of Urology Procedures (Vasectomies). An option to extend the contract for a further 12 months is included in the award.
HDD-MIN-55233	No	Nuffield Health	£93,120	01/02/2024	31/03/2024	Scheduled Care	Outsourcing of Urology Procedures (Vasectomies)	N/A	Yes	Following a competitive tender, Nuffield Health were awarded a 2-month contract for Outsourcing of Urology Procedures (Vasectomies). An option to extend the contract for a further

										12 months is included in the award.
HDD-MIN-55233	No	Practice Plus Group	£80,534	01/02/2024	31/03/2024	Scheduled Care	Outsourcing of Urology Procedures (Vasectomies)	N/A	Yes	Following a competitive tender, Practice Plus Group were awarded a 2-month contract for Outsourcing of Urology Procedures (Vasectomies). An option to extend the contract for a further 12 months is included in the award.
HDD-MIN-55233	No	Sancta Maria	£17,820	01/02/2024	31/03/2024	Scheduled Care	Outsourcing of Urology Procedures (Vasectomies)	N/A	Yes	Following a competitive tender, Sancta Maria were awarded a 2-month contract for Outsourcing of Urology Procedures (Vasectomies). An option to extend the contract for a further 12 months is included in the award.
HDD-OJEULT-54845	No	Amman Tawe Partnership	£12,752,460 (for 10 years but open ended)	01/04/2024	Open ended GMS Contract	Primary Care	Cross Hands & Tumble GMS	Mar-24	Yes	Following a competitive tender, Amman Tawe Partnership have been awarded the contract for Cross Hands & Tumble



										General Medical Services (GMS), a range of healthcare that is provided by General Practitioners (GPs). The GMS period will be open ended in line with The National Health Service (General Medical Services Contracts) (Wales) Regulations 2023.
HDD-OJEULT-53365	No	Next Step Nursing	£2,817,412	01/04/2024	31/03/2027	Community	Childrens Continuing Care Framework	Feb-24	Yes	Following a competitive tender, Next Step Nursing were awarded a 36-month contract for Childrens Continuing Care Framework. An option to extend the contract for a further 12 months is included in the award.

Direct awards via Framework Agreement										
Reference & Framework Used	Period covered by this report					Feb-24	Mar-24			
	Professional Service	Supplier	Value ex VAT £	One off or period		Department	Description	Date of Board Approval - if applicable	Compliant	Comment
				Start	End					
HDD-DCO-23-42 - National Procurement Services	No	Computacenter (UK) Ltd	£235,011	24/03/2024	14/12/2024	Digital	Citrix Licence Renewal	N/A	Yes	A direct award via National Procurement Services framework has been awarded to Computacenter (UK) Ltd for the provision of renewal licenses for Citrix Universal for 10 months. This contract award does not allow for an extension.
HDD-DCO-23-46 - National Procurement Services	No	Softcat Ltd	£24,300	01/04/2024	31/03/2025	Digital	CrowdStrike Falcon X Intelligence Subscription Renewal	N/A	Yes	A direct award via National Procurement Services framework has been awarded to Softcat Ltd for CrowdStrike Falcon X Intelligence Subscription Renewal for 12 months. This contract award does not allow for an extension.
HDD-DCO-23-50 - National Procurement Services	No	Softcat Ltd	£10,186	01/03/2024	28/02/2026	Digital	Trend Micro Endpoint Protection Licence	N/A	Yes	A direct award via National Procurement Services framework has been awarded to Softcat Ltd for Trend Micro Endpoint Protection Licence for 24 months. This contract award does not allow for an extension.

HDD-DCO-23-56 - National Procurement Services	No	Softcat Ltd	£9,493	18/03/2024	17/03/2027	Digital	Nessus Expert Subscription	N/A	Yes	A direct award via National Procurement Services framework has been awarded to Softcat Ltd for Nessus Expert Subscription for 36 months. This contract award does not allow for an extension.
HDD-DCO-23-54 - London Procurement Partnership	No	SPS Ltd	£494,000	04/03/2024	28/02/2025	Corporate	Scanning of Medical Records	N/A	Yes	A direct award via London Procurement Partnership framework has been awarded to SPS Ltd for Scanning of Medical Records for 12 months. This contract award does not allow for an extension.
HDD-DCO-23-63 - Crown Commercial Services	Yes	PriceWaterhouseCooper	£30,125	15/03/2024	30/04/2024	Planning	BJCs for the SARC and Aseptic Capital Schemes	N/A	Yes	A direct award via Crown Commercial Services framework has been awarded to PWC for Business Justification Case for the Sexual Assault Referral Centre and Aseptic Capital Schemes for 2 months. This contract award does not allow for an extension.

HDD-DCO-23-55 - Health Trust Europe	No	Insight Direct (UK) Ltd	£407,884	01/03/2024	28/02/2029	Digital	Firewall Hardware and Licences	N/A	Yes	A direct award via Health Trust Europe framework has been awarded to Insight Direct (UK) Ltd for Firewall Hardware and Licences for 60 months. This contract award does not allow for an extension.
HDD-DCO-23-58 - Health Trust Europe	No	Insight Direct (UK) Ltd	£17,277	11/03/2024	10/10/2025	Digital	CrowdStrike Falcon Overwatch Licence	N/A	Yes	A direct award via Health Trust Europe framework has been awarded to Insight Direct (UK) Ltd for CrowdStrike Falcon Overwatch Licence for 19 months. This contract award does not allow for an extension.
HDD-DCO-23-60 - NHS Shared Business Service	No	KHIPU NETWORKS LTD	£249,612	18/03/2024	17/03/2027	Digital	Aruba Airwave Cyber Licenses and Support	N/A	Yes	A direct award via NHS Shared Business Service framework has been awarded to KHIPU Networks Ltd for Aruba Airwave Cyber Licenses and Support for 36 months. This contract award does not allow for an extension.
HDD-DCO-23-61 - Health Trust Europe	No	Insight Direct (UK) Ltd	£33,968	11/03/2024	10/03/2027	Digital	Cyber Fortinet Firewalls Licences	N/A	Yes	A direct award via Health Trust Europe framework has been awarded to Insight Direct (UK) Ltd for Cyber Fortinet Firewalls Licences for 36 months. This contract

										award does not allow for an extension.
HDD-DCO-23-45 - National Procurement Services	No	Softcat Ltd	£7,523	15/03/2024	14/03/2025	Digital	ShareGate Licence Renewal	N/A	Yes	A direct award via National Procurement Services framework has been awarded to Softcat Ltd for ShareGate Licence Renewal for 12 months. This contract award does not allow for an extension.
HDD-DCO-23-66 - National Procurement Services	No	Softcat Ltd	£25,327	18/03/2024	17/03/2026	Digital	Snyk Open Source Solution	N/A	Yes	A direct award via National Procurement Services framework has been awarded to Softcat Ltd for Snyk Open Source Solution for 24 months. This contract award does not allow for an extension.
HDD-DCO-23-67 - National Procurement Services	No	COMPUTACENTER (UK) LTD	£38,536	18/03/2024	17/03/2027	Digital	Jscape Professional Edition Subscription	N/A	Yes	A direct award via National Procurement Services framework has been awarded to Computacentre (UK) Ltd for Jscape Professional Edition Subscription for 36 months. This contract award does not allow for an extension.
HDD-DCO-23-38 - Bloom Procurement	Yes	Hysopt Ltd	£23,987	01/03/2024	31/03/2024	Estates	Heat Efficiency Scheme	N/A	Yes	A direct award via Bloom Procurement Services Ltd framework has been awarded to Hysopt Ltd for

nt Services Ltd							Feasibility Study			Heat Efficiency Scheme Feasibility Study for 1 month. This contract award does not allow for an extension.
HDD-DCO-23-65 - Digital Health & Care Wales Agreement	No	Trustmarque Solutions Ltd	£180,106	01/07/2024	30/06/2025	Digital	SQL Subscription Renewal	N/A	Yes	A direct award via a Digital Health & Care Wales agreement has been awarded to Trustmarque Solutions Ltd for SQL Subscription Renewal for 12 months. This contract award does not allow for an extension.
HDD-DCO-23-74 - NHS Shared Business Service	No	QA Ltd	£50,000	01/04/2024	31/03/2025	Digital	IT Skills Licence Renewal	N/A	Yes	A direct award via NHS Shared Business Service framework has been awarded to QA Ltd for IT Skills Licence Renewal for 12 months. This contract award does not allow for an extension.
HDD-DCO-23-71 - Health Trust Europe	No	Insight Direct (UK) Ltd	£38,170	01/04/2024	31/03/2027	Digital	Rubrik Managed M365 Solution	N/A	Yes	A direct award via Health Trust Europe framework has been awarded to Insight Direct (UK) Ltd for Rubrik Managed M365 Solution for 36 months. This contract award does not allow for an extension.
HDD-DCO-23-70 - Health	No	Softcat Ltd	£323,676	30/04/2024	29/04/2027	Workforce	Allocate Medical	N/A	Yes	A direct award via Health Trust Europe framework has been awarded to Softcat Ltd

Trust Europe							Rostering Solution			for Allocate Medical Rostering Solution for 36 months. This contract award does not allow for an extension.
HDD-DCO-23-68 - NHS Shared Business Service	No	TET Ltd	£138,192	30/03/2024	29/03/2025	Digital	Freshservice Licence	N/A	Yes	A direct award via NHS Shared Business Service framework has been awarded to TET Ltd for Freshservice Licence for 12 months. This contract award does not allow for an extension.
HDD-DCO-23-72 - National Procurement Services	No	Softcat Ltd	£492,020	01/04/2024	31/03/2025	Digital	VMware Cloud Foundation Licence Renewal	N/A	Yes	A direct award via National Procurement Services framework has been awarded to Softcat Ltd for VMware Cloud Foundation Licence Renewal for 12 months. This contract award does not allow for an extension.
HDD-DCO-23-76 - National Procurement Services	No	Softcat Ltd	£40,906	01/04/2024	31/03/2025	Digital	Ivanti DesktopNow Support Subscription (Citrix Add-On)	N/A	Yes	A direct award via National Procurement Services framework has been awarded to Softcat Ltd for Ivanti DesktopNow Support Subscription (Citrix Add-On) for 12 months. This contract award does not allow for an extension.

HDD-DCO-23-75 - National Procurement Services	No	Softcat Ltd	£8,220	01/04/2024	31/03/2027	Digital	Cisco Identity Service Engine (ISE) Licences	N/A	Yes	A direct award via National Procurement Services framework has been awarded to Softcat Ltd for Cisco Identity Service Engine (ISE) Licences for 36 months. This contract award does not allow for an extension.
HDD-DCO-23-64 - National Procurement Services	No	Softcat Ltd	£234,178	14/06/2024	13/06/2025	Digital	Forcepoint Licence Renewal	N/A	Yes	A direct award via National Procurement Services framework has been awarded to Softcat Ltd for Forcepoint Licence Renewal for 12 months. This contract award does not allow for an extension.
HDD-DCO-23-69 - Health Trust Europe	No	Insight Direct (UK) Ltd	£48,442	01/04/2024	31/03/2025	Digital	Fortigate Fortinet 501E Support and Maintenance	N/A	Yes	A direct award via Health Trust Europe framework has been awarded to Insight Direct (UK) Ltd for Fortigate Fortinet 501E Support and Maintenance for 12 months. This contract award does not allow for an extension.
HDD-DCO-23-53 - Health Trust Europe	No	Insight Direct (UK) Ltd	£574,529	01/03/2024	28/02/2029	Digital	CISCO Network Switches	N/A	Yes	A direct award via Health Trust Europe framework has been awarded to Insight Direct (UK) Ltd for CISCO Network Switches for 60 months. This contract award does not allow for an extension.



HDD-DCO-23-48 - National Procurement Services	No	Softcat Ltd	£20,001	31/03/2024	30/03/2025	Digital	Automation Anywhere Licence Renewal	N/A	Yes	A direct award via National Procurement Services framework has been awarded to Softcat Ltd for Automation Anywhere Licence Renewal for 12 months. This contract award does not allow for an extension.
HDD-DCO-23-49 - NHS Shared Business Service	No	NCC Group Security Services Ltd	£36,575	01/04/2024	31/03/2025	Digital	Cyber Incident Response Retainer Renewal	N/A	Yes	A direct award via NHS Shared Business Service framework has been awarded to NCC Group Security Services Ltd for Cyber Incident Response Retainer Renewal for 12 months. This contract award does not allow for an extension.
HDD-DCO-23-78 - NHS Shared Business Service	No	Softcat Ltd	£22,105	01/04/2024	30/03/2024	Digital	Fibre Protection Fireworks	N/A	Yes	A direct award via NHS Shared Business Service framework has been awarded to Softcat Ltd for Fibre Protection Fireworks for 1 month. This contract award does not allow for an extension.
HDD-DCO-23-77 - National Procurement Services	No	Softcat Ltd	£48,383	31/03/2024	30/03/2027	Workforce	ER Case Management System	N/A	Yes	A direct award via National Procurement Services framework has been awarded to Softcat Ltd for ER Case Management System for 36 months. This

										contract award does not allow for an extension.
HDD-DCO-23-52 - NHS Shared Business Service	No	Trinity Fire & Security Systems	£129,167	11/03/2024	29/03/2024	Estates	Supply and Installation of CCTV Systems	N/A	Yes	A direct award via NHS Shared Business Service framework has been awarded to Trinity Fire & Security Systems for Supply and Installation of CCTV Systems for 1 month. This contract award does not allow for an extension.

<b>Consultancy – N/a</b>
--------------------------

[illegible]

Direct awards via VEAT* process										
Reference & Framework Used	Period covered by this report					Feb-24	Mar-24			
	Professional Service	Supplier	Value ex VAT £	One off or period		Department	Description	Date of Board Approval - if applicable	Compliant	Comment
				Start	End					
HDD-VEAT-23-08	No	CP Plus Ltd	£195,850	01/04/2024	31/03/2025	Transport	Car Park Management at GGH and PPH	N/A	Yes	A VEAT Notice was issued to confirm that CP Plus Ltd were awarded a 12-month contract for Car Park Management at Glangwili General Hospital and Prince Philip Hospital. This contract award does not allow for an extension.
HDD-VEAT-23-07	No	Cancer Hair Care	£164,223	01/02/2024	31/01/2026	Oncology & Cancer Services	Cancer Service Hair Loss Support	N/A	Yes	A VEAT Notice was issued to confirm that Cancer Hair Care were awarded a 24-month contract for Cancer Service Hair Loss Support. This contract award does not allow for an extension and is via charitable funds.

**\*VEAT:** Voluntary Ex-Ante Transparency Notice can be published when a contracting authority has chosen a particular route to market. This route falls under the label of a closed competition tender. When there is no available framework we can link to, we can announce our intention to award to a single supplier to the market and there is time for responses or objections. If none come through, we can award. Some similarities to an STA but external open process.

### **Appendix 3: Overpayment of Salaries**

	Period covered by this report: Feb-24 – Mar-24		
Ref	Reason for Overpayment	Value (£)	Number of invoices
1	Processing Error	3,323.72	3
2	Late Notification of Changes	10,145.43	10
3	Late Notification of Termination	13,108.95	10
4	Overpayment of Hours Worked	13,994.51	3
5	Late Notification of Absence	18,436.73	6
		<b>59,009.34</b>	<b>32</b>

---

## Certificate of the Auditor General for Wales

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

I /~~We~~ have examined the entries in this form (~~which replaces or amends the original submitted to me / us by the receiving body dated \_\_\_\_\_~~)\* and the related accounts and records of the receiving body in accordance with Certification Instruction A01, and have carried out the tests in Certification Instruction number \_\_HLG03\_\_ and obtained such evidence and explanations as I /~~we~~ consider necessary.

~~(Except for the matters raised in the attached qualification letter dated \_\_\_\_\_)\*~~

I /~~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)  
Jason Blewitt

(on behalf of the Auditor General for Wales)

Date      05/03/24

*\*Delete as necessary*

Archwilydd Cyffredinol Cymru  
Auditor General for Wales**Covering sheet for claims or returns certified under the Auditor General's arrangements****Auditor's certificate re**  
(name of the funder's grant programme and, if applicable, project name)

The enclosed document

  
(form number or if unnumbered, type of claim or return)for the project/financial year ended 31 March  (year)

has been certified on the request of

  
(the grant receiving body)

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

(CI number)

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

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

**Please note:** Auditor to indicate by a tick if the option(s) applies**Agreed amendments incorporated in the attached claim**

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

\* have no overall effect on entitlement

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

\* delete as appropriate

**Other matters for your attention**

- ☐ none
- ☐ a qualification letter is attached setting out the other matters arising and the value of the matters raised is £  and £

Errors found in the  
samples testedthe 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.



**SECTION 28A ANNUAL VOUCHER FINANCIAL YEAR 2022-2023****CEREDIGION COUNTY COUNCIL**

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

**PART 1 STATEMENT OF EXPENDITURE FOR THE YEAR 31 MARCH 2023**

(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)	51,058.00		51,058.00
8505 - CER JF Bryn Place, Supported Living	127,137.00		127,137.00
	<b>178,195.00</b>	<b>0.00</b>	<b>178,195.00</b>

**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: KU Dawson

Date: 28/9/23

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.

I / ~~We~~ have examined the entries in this form (~~which replaces or amends the original submitted to me / us by the receiving body dated \_\_\_\_\_~~)\* and the related accounts and records of the receiving body in accordance with Certification Instruction A01, and have carried out the tests in Certification Instruction number \_\_HLG01\_\_ and obtained such evidence and explanations as I / ~~we~~ consider necessary.

~~(Except for the matters raised in the attached qualification letter dated \_\_\_\_\_)\*~~

I / ~~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)

Jason Blewitt

(on behalf of the Auditor General for Wales)

Date 05/03/24

*\*Delete as necessary*

Archwilydd Cyffredinol Cymru  
Auditor General for Wales**Covering sheet for claims or returns certified under the Auditor General's arrangements****Auditor's certificate re**  
(name of the funder's grant programme and, if applicable, project name)

The enclosed document

  
(form number or if unnumbered, type of claim or return)for the project/financial year ended 31 March  (year)

has been certified on the request of

  
(the grant receiving body)

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

(CI number)

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

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

**Please note:** Auditor to indicate by a tick if the option(s) applies**Agreed amendments incorporated in the attached claim**

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

\* have no overall effect on entitlement

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

\* delete as appropriate

**Other matters for your attention**

- ☐ none
- ☐ a qualification letter is attached setting out the other matters arising and the value of the matters raised is £  and £

Errors found in the  
samples testedthe 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.


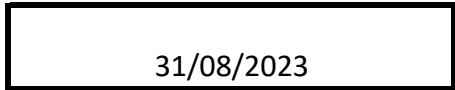
☐ See supplementary sheet for further amendments.

**Annex 2: Annual Account format as endorsed by Welsh Government****POOLED FUND MEMORANDUM ACCOUNT for the period 01/04/22 to 31/03/23****Ceredigion Integrated Community Equipment Services**

	Cash	2022/2023 Staff	Other
	£	£	£
<b>Gross Funding</b>			
Ceredigion County Council	190,395	72,815	117,580
Hywel Dda University Health Board	399,000	152,593	246,407
<b>Total Funding</b>	<b>589,395</b>	<b>225,408</b>	<b>363,987</b>
<b>Expenditure</b>			
Total Expenditure in accordance with above objective	<b>623,174</b>	<b>257,811</b>	<b>365,363</b>
<b>Total Expenditure</b>	<b>623,174</b>	<b>257,811</b>	<b>365,363</b>
Net underspend /overspend (- )	<b>-33,779</b>	<b>-32,403</b>	<b>-1,376</b>

**CERTIFICATE OF CHIEF FINANCE OFFICER/ DIRECTOR OF FINANCE**

I certify that the above pooled fund memorandum account accurately discloses the income received and expenditure incurred in accordance with the partnership agreement, as amended by any subsequent agreed variations, entered into under [section 33 of the National Health Service (Wales) Act 2006/section 166 of the Social Services and Well-being (Wales) Act 2014] \*.

Signed  Date 

Deputy s151 officer

*\*Delete as necessary*