



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

DYDDIAD Y CYFARFOD: DATE OF MEETING:	20 April 2021
TEITL YR ADRODDIAD: TITLE OF REPORT:	Financial Assurance Report
CYFARWYDDWR ARWEINIOL: LEAD DIRECTOR:	Huw Thomas, Director of Finance
SWYDDOG ADRODD: REPORTING OFFICER:	Huw Thomas, Director of Finance

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 & 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 & Risk Assurance Committee is asked to note the report, and approve the losses and debtors write offs noted within.

Amcanion: (rhaid cwblhau)

Objectives: (must be completed)

Committee ToR Reference
Cyfeirnod Cylch Gorchwyl y Pwyllgor

4.4 The Committee's principal duties encompass the following:

4.4.2 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.

5.13 Approve the writing off of losses or the making of special payments within delegated limits.

	5.15 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
Safon(au) Gofal ac Iechyd: Health and Care Standard(s):	Governance, Leadership and Accountability 7. Staff and Resources
Amcanion Strategol y BIP: UHB Strategic Objectives:	All Strategic Objectives are applicable
Amcanion Llesiant BIP: UHB Well-being Objectives: Hyperlink to HDdUHB Well-being Statement	Improve efficiency and quality of services through collaboration with people, communities and partners

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 Termiau: Glossary of Terms:	AP-Accounts Payable AR –Accounts Receivable CF –Counter Fraud COS-Contracted Out Service VAT COVID-19 – Coronavirus COP- Confirmation of Payee ECN- Error Correction Notice EOY – End Of Year ERs NI-Employers National Insurance HMRC-Her Majesty's Revenue and Customs HOLD- Invoices that cannot be paid, as there is a query with the price or quantity or validity ICF – Integrated Care Fund IFRS – International Financial Reporting Standards NWSSP-NHS Wales Shared Services Partnership NIC-National Insurance Contribution PID –Patient identifiable data PO –Purchase Order POL –Probability of loss PPPAC – People, Planning & Performance Assurance Committee PSP- Public Sector Payment Policy RTI-Real Time Information (transmitted to HMRC from the Payroll system) SFI – Standing Financial Instructions

	SLA – Service Level Agreement STA-Single Tender Action VAT-Value Added Tax 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 Executive Team Finance Committee

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

Financial Assurance Report

1.1 Purpose

- The purpose of this report is to outline the financial assurances which the Audit & Risk Assurance Committee requires.
- The framework agreed is included below in Figure 1, and the remainder of the report is based on this.

Figure 1: Compliance requirements for the Audit and Risk Assurance Committee		
Compliance requirement	Reporting	Frequency
Scheme of delegation changes	<ul style="list-style-type: none"> • Exception reporting for approval 	As and when
Compliance with Purchase to Pay requirements	<ul style="list-style-type: none"> • Breaches of the No PO, No Pay policy • Instructions for noting • Public Sector Payment Policy (PSPP) compliance • Tenders awarded for noting • Single tender action 	Quarterly
Compliance with Income to Cash requirements	<ul style="list-style-type: none"> • Overpayments of staff salaries and recovery procedures for noting 	Quarterly
Losses & Special payments and Write offs	<ul style="list-style-type: none"> • Write off schedule • Approval of losses and special payments 	
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 	Quarterly
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

Financial Assurance Report

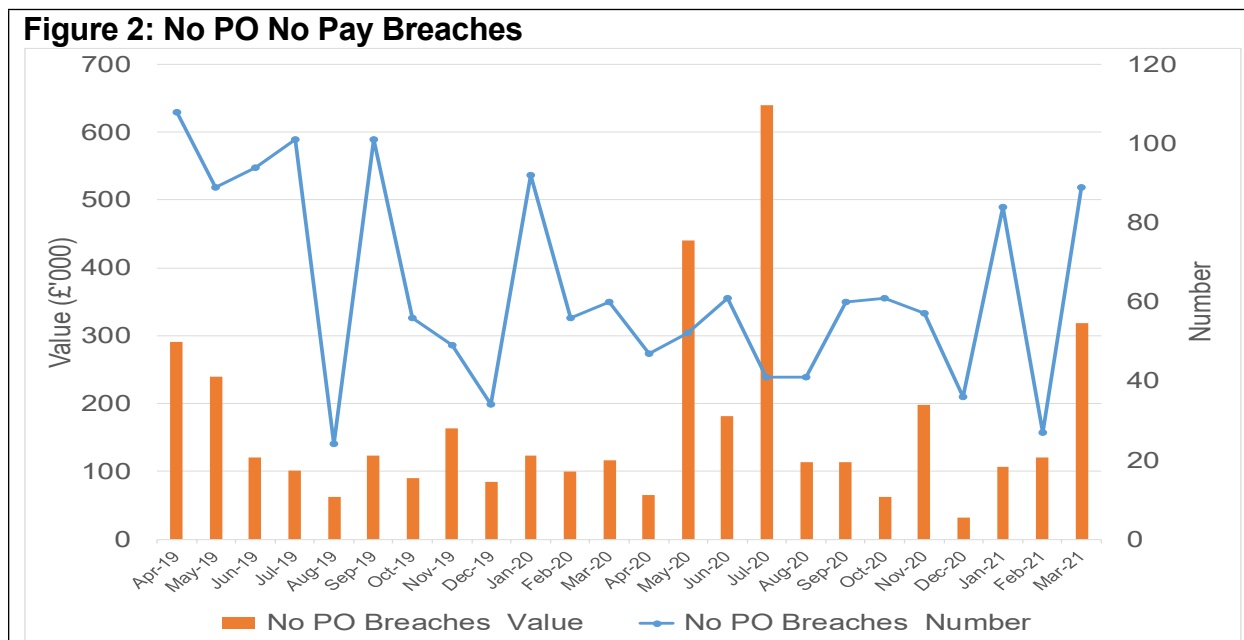
2.1 Scheme of delegation changes

- No changes reported.

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 2 below illustrates the numbers and value of breaches against the No PO No Pay policy. This consisted of 117 breaches totalling £0.590m between the months of February 2021 – March 2021, the cumulative position as at end of March was 184 breaches, £0.593m in total (31st January cumulative was 256 breaches, £0.224m in total).
- The volume and value of PO breaches increased in March, the increase in value is partly due to a Confederation Membership invoice for £75k. This has been escalated to the Finance Business partner for the Directorate who is ensuring the department raise a Purchase order.
- The increase in volume is based on the increased volume of invoices processed as a whole during the month of March, where there was an increase of over 50% volume compared to invoices processed in February.



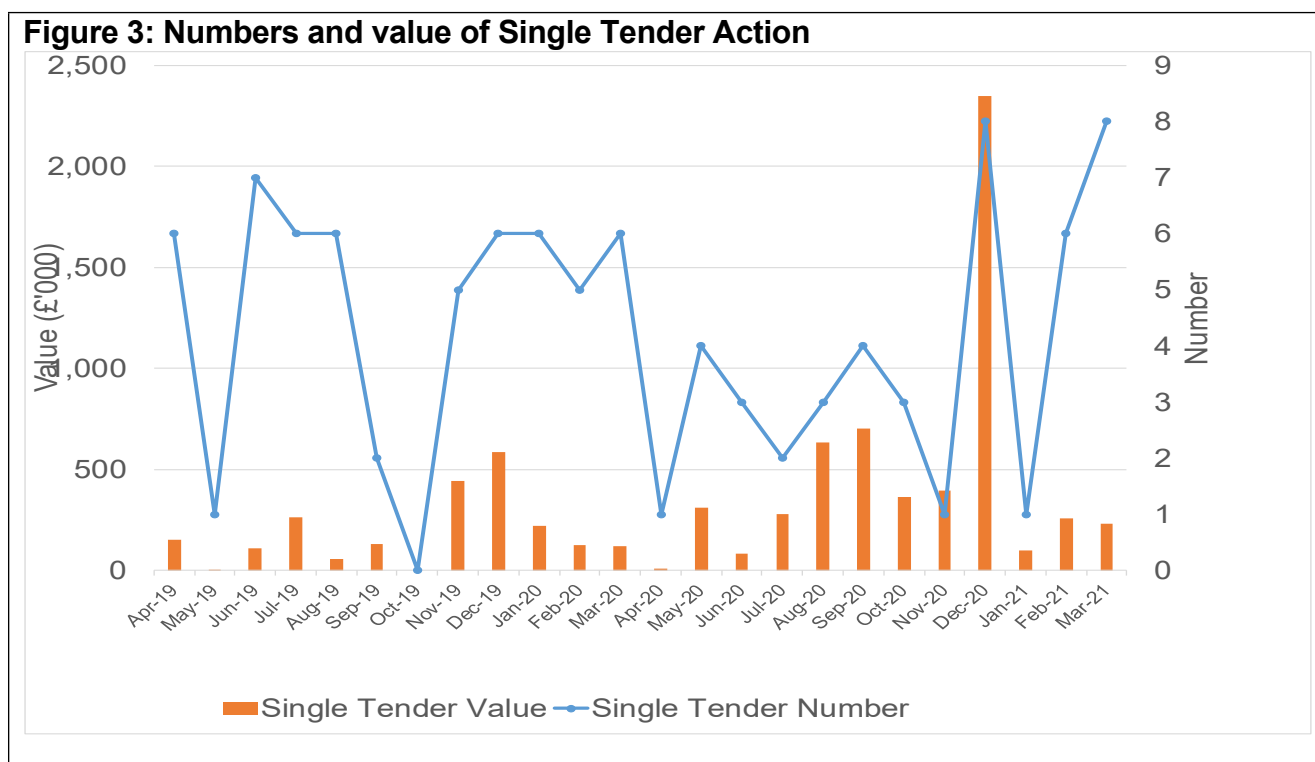
2.2.2 Public Sector Payment Policy (PSPP) Compliance

- The Health Board achieved its PSPP target of paying 95% of its non-NHS invoices within 30 days in both February and March 2021 with 97.23% and 95.79% respectively, the cumulative position is 95.26% and has therefore achieved the PSPP target for 2020-21.

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2.2.3 Single Tender Actions

- The use of single tender waivers is carefully managed and controlled by the Health Board.
- There were 9 Single Tender Actions (in excess of £25,000) approved in the period from 1st February 2021 to 31st March 2021 totalling £0.6m, as detailed in Appendix 1.
- The graph below (Figure 3) shows the trend of all Single Tender Actions approved from April 2019 to 31st March 2021.



2.2.4 Tenders Awarded

- There were 9 competitive tenders awarded locally during the period from 1st February 2021 to 31st March 2021, totalling £1.4m, details of which can be seen in Appendix 2.

2.2.5 Transfer of Title documents

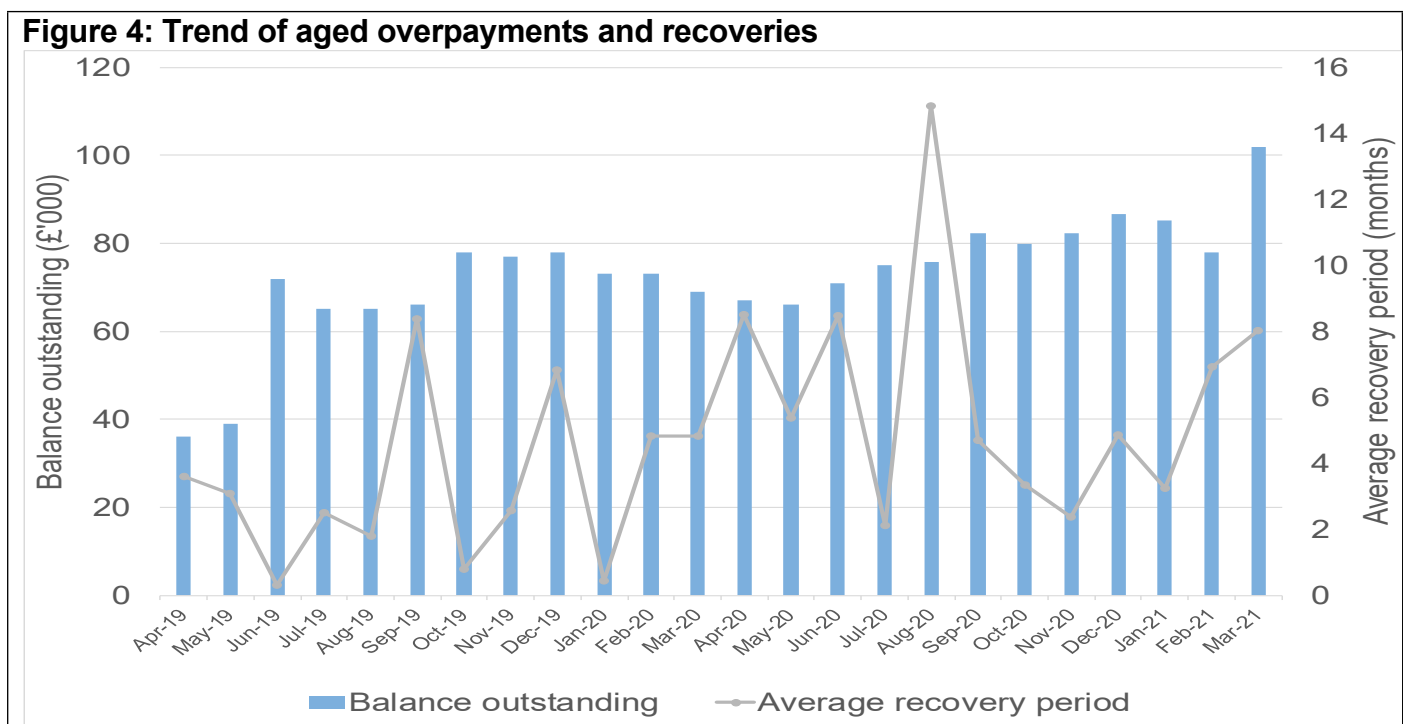
- Transfer of title documents are completed where a company is unable to meet its contractual obligation of delivering / installing equipment before the 31st March.
- The accounting treatment in line with the NHS Wales Manual for Accounts is that where the order, invoice date and payment are made by year end, the asset has not been delivered but a transfer title document is in place, it is likely that the purchaser controls the asset from the point of payment and the asset may be capitalised.
- The Health board had two transfer of title documents transacted in financial year 2020/21
 - Verathon Medical Ltd – 4 Bladder Scanners - Cost of £45,120
 - Flexible IT (Insight) – Smart Workspaces and Storage – Cost of £249,798

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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 numbers and value of overpayments recovered in the period 1st February 2021 – 31st March 2021, 25 cases totalling £31,797.
- 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.
- There was an increase in the number of overpayments in March, Payroll have seen an increase in overpayments as a result of temporary COVID changes and late notifications. Of the £22k increase in March, there were also 7 cases which resulted in overpayments of over £1k each, £20k in total. An urgent review of the controls in place around extensions of fixed term COVID related appointments will be undertaken by Workforce, Payroll, Finance and Counter Fraud.



The Overpayments Task & Finish group consists of representatives from Finance, Payroll, ESR and Counter Fraud. The updated actions are as follows:

- Final draft of the Recovery of Overpayments and Management of Underpayments Policy has been agreed by Workforce and OD and final changes have been made as a result of recommendations made by the Executive Director of Workforce. Awaiting approval by PPPAC, implementation expected in April 2021. This will greatly improve the period of recovery.

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- Work is ongoing between Hywel Dda and NWSSP around developing electronic forms; the majority of forms are now being received by Payroll electronically. Shared Services is working with a third party to develop the New Appointment Form.

2.4 Losses and Special Payments for Approval

- Losses and special payments require the Audit & Risk Assurance Committee's approval given their contentious nature. These are outlined in Appendix 4.
- Losses and special payments amounting to £69,232 have been made for the period 1st February 2021 to 31st March 2021; £13,292 was attributable to Pharmacy expired drugs, £5,050 was attributable to Bad Debt and £50,890 was attributable to 279 divan beds purchased for the COVID Field hospitals.
- The beds have been donated to local charitable organisations and were initially purchased for the COVID field hospital as part of the COVID response. As these beds are no longer required for the COVID field hospitals, a review was undertaken by the Health Board to assess the suitability of transferring the beds into the Health Board's "Acute" areas. The result of the review deemed they were not suitable.
- Losses 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 £29,809.

2.5 Compliance with Capital Requirements

- No issues to report.

2.6 Compliance with Tax Requirements

Compliance with Tax Requirements

2.6.1 Compliance with VAT Requirements

- Details of a new compliance issue and an update regarding existing issues are set out in the following table:

Key VAT issue	Update
HMRC 2018-19 COS VAT recovery review	Data requested by HMRC for the purpose of this review was successfully transferred to HMRC in October 2020. The Health Board now awaits further correspondence from HMRC.

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Key VAT issue	Update
<p>Home Technology Salary Sacrifice scheme (closed schemes)</p>	<p>The Health Board has previously submitted two separate voluntary disclosures to HMRC in respect of under-accounted output VAT which arose on the transfer of assets to employees at the end of the 3-year salary sacrifice contract period.</p> <p>HMRC has written in March 2021 to confirm that the output tax covered by the first of the two disclosures is now outside of the 4-year window in which HMRC may raise an assessment to collect the underpaid VAT in question. Accordingly, the underpaid VAT in question will no longer fall due. The maximum liability to the Health Board in respect of this error has therefore fallen from £127k to £70k.</p>
<p>Capital Front of House Scheme (Bronglais Hospital)</p>	<p>The final recoverable VAT percentage for this scheme as a whole remains to be agreed with HMRC. VAT recovery to date has been based on a provisionally calculated percentage.</p> <p>A request had been made to HMRC by the Health Board, via its VAT advisors, for the provisional VAT recovery percentage to be accepted as final, thus preventing the need for the lengthy exercise to produce a detailed final calculation, which may result in additional VAT either becoming payable by or repayable to the Health Board.</p> <p>HMRC has written in March 2021 to confirm that the Health Board is to produce and submit a final VAT recovery calculation in respect of the scheme as a whole. This work is being planned in a meeting with the Health Board's VAT advisors in early April 2021.</p>
<p>Nurse Agency overclaims</p>	<p>In February 2021, the Health Board voluntarily disclosed an error identified whereby VAT had been incorrectly recovered on a series of invoices from a small number of nursing agencies despite VAT not being charged on those invoices.</p> <p>The cause of the error has been identified and is in connection with the Health Board's use of dataloads to submit large numbers of similar invoices to NWSSP Accounts Payable (AP) for payment. Dataloads rely on manual data input and a series of dataloads had been prepared erroneously, incorrectly stating to AP that the invoices in question were in fact gross of 20% VAT.</p> <p>The quantum of the error disclosed to HMRC was £61k. HMRC has written in March 2021 to acknowledge the disclosure made and has requested that a review be carried out to identify similar errors over the last 4 years. The total liability due is therefore expected to increase. The 4-year review is currently underway with the assistance of staff from the nurse bank office.</p> <p>In Quarter 2 2021-22, the Health Board is expected to move to a new all-Wales software system (Allocate) for the management of nurse agency bookings and payments. In the interim, process changes have been implemented which the Health Board believes will significantly reduce the likelihood of this error reoccurring.</p>

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2.6.2 Compliance with Employment Tax Requirements

- The Health Board has submitted a written application to HMRC for a PAYE Settlement Agreement (PSA) by which it will report to HMRC the unintentional taxable benefits-in-kind which arose to employees who were provided with free temporary accommodation by the Health Board for the purpose of isolating during the COVID-19 pandemic. The Health Board currently awaits HMRC's response.
- With effect from 6 April 2021, the Health Board has commenced the payrolling of benefits arising to employees. This means that taxable benefits-in-kind will be reported to HMRC via the Health Board's payroll system as the benefits arise, with any additional taxes being collected from pay "in real time". This is to replace the traditional process of reporting all benefits to HMRC by way of forms P11D by 6 July after the end of the tax year, with any additional taxes being collected from employees over the subsequent 12 months or so. Payrolling is expected to reduce the level of administration for the NWSSP Payroll Services team and, from the employee's point of view, will be a more transparent method of reporting benefits and collecting the associated taxes.
- Changes to the Off-payroll Working legislation (more commonly referred to as "IR35" legislation) have taken effect from 6 April 2021. New measures affecting the Health Board include:
 - The requirement for the Health Board to present a written Status Determination Statement to both the individual worker in question and the body being contracted with for the services of the individual worker setting out the status determination reached and the Health Board's reasons for arriving at that determination; and
 - The requirement for the Health Board to establish and operate a Status Disagreement Process in the event that either the individual worker or the entity contracted with disagrees with the Health Board's status determination.

A new financial procedure has been approved which provides comprehensive guidance to staff in respect of Off-payroll Working legislation in general and the considerations and actions that must be taken by staff before entering the Health Board into contracts involving the services of individuals so that the Health Board can meet the relevant requirements.

The introduction of updated Off-payroll Working legislation coincides with the expansion of the legislation into larger organisations in the private sector.

- An update on the key current issues within Employment Taxes are set out in the following table:

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Key Employment Tax issue	Health Board response and mitigating action
Issues with Payroll transmitting RTI information to HMRC	<p>The Health Board has overpaid PAYE tax due to an imbalance which arose from an aged interface error between HMRC and the Health Board's payroll software provider IBM. The Health Board has been awaiting a repayment from HMRC but the matter remains unresolved since the disbanding of the HMRC team dealing with the issue.</p> <p>Following a recent request for information from HMRC after a long period of inaction on its part, the Health Board is currently liaising with HMRC to move this matter forward.</p>

2.7 Compliance with reporting requirements

- **Statutory Accounts 2020-21** – The date for submission of the Draft accounts is 30th April 2021. Final accounts are to be submitted by Wales Audit to Welsh Government on 11th June 2021.
- **IFRS 17** – Insurance Contracts. Following the deferred implementation of the standard, we await advice from Welsh Government. This will be issued once the IFRS 17 working group at Treasury reconvenes. There is still no update on this.
- **Standing Financial Instructions (SFIs)** – a Welsh Health Circular is expected imminently from Welsh Government to issue revised SFIs with the expectation that they will be taken through the Board for ratification in May.

3.1 Recommendations

The Committee is asked to note the report and approve the losses and special payments and write-off of irrecoverable debts noted in the report.

Appendix 1: Single tender actions awarded

	Period covered by this report:		1 Feb 2021	31 Mar 2021	
Ref	Supplier	Value (£)	One-off or Period	Department	Justification provided
HDD545	OSP Healthcare	45,564	Ongoing	Scheduled Care	<p>The project proposes to digitalise our existing, effective PMP (Pain Management Programme), creating a linear programme in a digital format – Learning Management System (LMS). Each module will include the same and extended material as our face to face PMP, including education around pain, relaxation, goal setting, pacing, exercises etc as well as additional resources that users could access and download. The programme will focus on multiple learning techniques that is as engaging as the face to face PMP and does not compromise on quality. The programme will be developed bilingually in Welsh and English.</p> <p>We hope to develop a way of tracking people’s engagement and use of the LMS as well as providing them with encouragement and rewards (visual or audio) when tasks are completed. Other functions can be developed, including - monitoring medication usage and identify when support provide a support for individuals who are trying to reduce their medication intake would be required, again aligning with Values Based Health Care principles and putting the patient at the heart of what we do. The project aims to endeavour to increase patient access and choice to high quality healthcare that has shown to improve self-management and wellbeing, and reduce presentations at primary and secondary care services. Increasing access to self-management support such as this programme in Primary and Community care will inevitably ensure that patients receive the correct education early on in their journey, which could positively change the trajectory of their life journey living with pain.</p>

Appendix 1: Single tender actions awarded

					<p>The potential benefit to patients and the public has been recognised by Welsh Government and the Bevan Commission, having been successful in obtaining £15,000 to begin developing the LMS at Bevan Commission pitching events.</p> <p>The supplier has been completing this work with no payment other than the monies received in the pitch and have invested resources, time and effort in completing the first 3 modules free of charge, with the 4th module near completion. They have shown themselves to be reliable and supportive of this project despite the lack of funds to date.</p>
HDD546	MIS Ltd	36,000	One-off	Radiology	<p>The replacement equipment is only supplied by MIS and is to replace damaged equipment which is under contract with MIS. No suitable alternative is available.</p> <p>This is the only way to ensure connectivity/function between the mobile unit and the detector – no alternative will function with our equipment</p>
HDD547	Hitachi	50,000	One-off	Clinical Engineering	<p>Clinical and technical compatibility with existing device, service provision at PPH impossible unless purchased, clinical preference.</p> <p>Estimated 60% discount offered by company to aid purchase</p>
HDD550	Flexim Ltd	102,000	One-off	Operations Directorate	<p>Supply and installation of oxygen monitoring systems at each acute hospital site. Specialist supplier of this technology, installed at many other NHS facilities, ease of use, no service shutdowns required when continuity is paramount, fixed NHS pricing.</p>
HDD551	Curium	48,000	Ongoing	Pharmacy	<p>The radiopharmacy isolators have been designed to only accept the Tekcis 8 Generator. The 6 inch lead lined generator store is specifically engineered to accommodate its shape.</p>

Appendix 1: Single tender actions awarded

					<p>There is a world shortage of Molybdenum and Curium are the only reliable provider of generators to support the Nuclear Medicine Service in Withybush.</p> <p>We have negotiated with Curium a cost effective price. The Tekcis 8 is the most efficient generator which will enable 14 days use for scanning.</p>
HDD553	University of Warwick	88,000	Ongoing	<p>Planning, Performance, Digital Services and Commissioning Directorate</p>	<p>The Transformation Steering Group (TSG) was constituted in June 2020 to capture learning from the COVID-19 pandemic and our response to it; to translate that learning into practical applications; and to support the transformation of our services over the lifetime of our Health and Care Strategy. The TSG receives ongoing intelligence from multiple sources (local, regional, national and global), using this to assist the Health Board planning and decision making process.</p> <p>Warwick Business School and its Behavioural Insights Team delivered a Masterclass to the Transformation Steering Group and Board members on the 25th November.</p> <p>The Behavioural Insights Team develop bespoke training for public and private sector organisations, based on the key principles of Behavioural Science and how to apply them to resolve complex problems.</p> <p>Behavioural Science is broadly the study of human behaviour and decision-making, drawing on insights and methods from psychology, economics and neuroscience. It is increasingly being used by governments, businesses and charities to help address complex problems by providing a more rigorous understanding of how and why people behave the way they do.</p> <p>Warwick Business School is the only supplier that we know of that bases its behavioural change training on the Behavioural Science behind decision-making in this way.</p>

Appendix 1: Single tender actions awarded

HDD555	Baby Lifeline Trading Ltd	30,798	One-off	Maternity	<p>Baby Lifeline is the only supplier of these fully equipped maternity bags. The product was trialed and is bespoke to Baby Lifeline. This is why no other supplier was evaluated.</p> <p>Standardised Community Bag for each Midwife, each bag is fully equipped.</p>
HDD558	Royal College of General Practitioners	27,000	Ongoing	Primary Care	<p>We commissioned the RCGP in 2020/21 to offer a package of expert professional advice, support and peer mentoring from senior GPs, practice managers and nurse practitioners who have specialist expertise in quality improvement. The RCGP peer mentoring was focused on those practices facing sustainability issues.</p> <p>We are now seeking to extend this work into 2021/22 and their work will again focus on practices with sustainability concerns, with a particular focus on business continuity, which has been identified as a particular risk during the Covid pandemic.</p> <p>Other external consultants are available, however, they are not in a position for draw down the vast knowledge and experience associated with this organisation.</p>
HDD561	Stress Control Ltd	189,940	Ongoing	Mental Health and Learning Disabilities	<p>This contract is for the provision of CBT (Cognitive Behavioural Therapy) 'Stress Control' psychoeducational training for adults and children. This is a bespoke training package developed by Dr Jim White, a consultant clinical psychologist based in Glasgow.</p> <p>It is widely used in the NHS and across the world. It teaches participants skills to control the common mental health problems frequently found together: anxiety, depression, insomnia, panic, low self-esteem, low self-confidence and poor</p>

Appendix 1: Single tender actions awarded

					<p>well-being. This is a unique product which can only be purchased from this supplier and no other supplier can deliver this training course. The training package has been discussed and agreed with the provider. We have looked to make savings where possible including condensing the number of overall sessions to 6. Further to this we have negotiated with the provider to waive the £1,000 per annum training fee across all 4 sites reducing the overall cost by £12,000 over 3 years. This is a unique product which can only be purchased from this supplier and no other supplier can deliver this training course. Evidence tells us that investment in early intervention and prevention services such as Stress Control training can help to build up social and emotional skills in children and young people, which are essential for learning and life, supporting future good mental health, and discouraging risky behaviours such as smoking and substance abuse. It provides early intervention for those who have significant problems, but who would not meet criteria for referral and may develop increased issues that would require additional services at a later stage. The result of the Stress Control training sessions will positively impact on the wellbeing of parents who may be suffering from similar problems which may be exacerbated by their child's stress and may in turn seek to access mental health services themselves.</p>
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Appendix 2: Competitive tenders awarded

	Period covered by this report:		1 Feb 21	31 Mar 21	
Ref	Supplier	Value (£)	One-off or Period	Department	Reason for tender
HDD-ITT-46333	AFT Group	544,327	26/3/21 to 23/7/21	Capital/Estates	Advanced Fire Works GGH
HDD-DCO-21948-39	Social Value Portal Ltd	104,250	1/3/21 to 28/2/26	Finance	Social Value Assessment Tool
HDD-MIN-46424	SBW Advertising Ltd	40,000	1/3/21 to 28/2/22	Clinical Engineering	Support for marketing of CEIR (Clinical Engineering Innovation & Research)
HDD-ITT-46436	Riverside Industrial	99,045	18/2/21 to 31/3/21	Capital/Estates	Mechanical Ventilation Dental

Appendix 3: Overpayment of Salaries

Period covered by this report: 01 February 2021 – 31 March 2021			
Ref	Reason for Overpayment	Value (£)	Number of invoices
1	Timing issue due to termination mid-month	12,948.68	14
2	Timing issue due to change in contract	12,902.01	3
3	Recovery of overpaid hours	3,069.87	6
4	Recovery of overpaid annual leave	2,876.18	2
		31,796.74	25

Appendix 4: Losses and Special Payments over £5,000

Ref	Losses and Special Payments Category	Value (£)	Explanation
	Period covered by this report:	1 st February 2021 to 31 st March 2021	
1	Ex Gratia	5,161.86	Expired drugs for March '21 – Pharmacy, Withybush Hospital
2	Ex Gratia	8,130.61	Expired drugs for February '21 – Pharmacy, Glangwili Hospital
3	Ex Gratia	50,889.60	279 Divan beds donated to Charitable organisation – unsuitable for use in Acute hospitals
4	Overseas Patient	5,050.00	CCI Exhausted all debt collection options
	Total Losses (for approval)	69,232.07	