



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

<b>DYDDIAD Y CYFARFOD: DATE OF MEETING:</b>	20 October 2020
<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>	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.
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	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: <a href="#">Hyperlink to HDdUHB Well-being Statement</a>	Improve efficiency and quality of services through collaboration with people, communities and partners

<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, 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

<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

# 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.

<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>• Aged payable analysis (over 3 month delayed and £10k in value) for noting</li> <li>• Waivers of Standing Financial Instructions for noting</li> <li>• Public Sector Payment Policy (PSPP) compliance</li> <li>• Invoices on Hold</li> <li>• Tenders awarded for noting</li> <li>• Single tender action</li> </ul>	Quarterly
Compliance with Income to Cash requirements	<ul style="list-style-type: none"> <li>• Aged receivable analysis (over 3 month delayed and £10k in value) for noting</li> <li>• Overpayments of staff salaries and recovery procedures for noting</li> </ul>	Quarterly
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>	
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>	Quarterly
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
	<ul style="list-style-type: none"> <li>• Statement of assurance from the Finance Committee</li> </ul>	Quarterly

# Financial Assurance Report

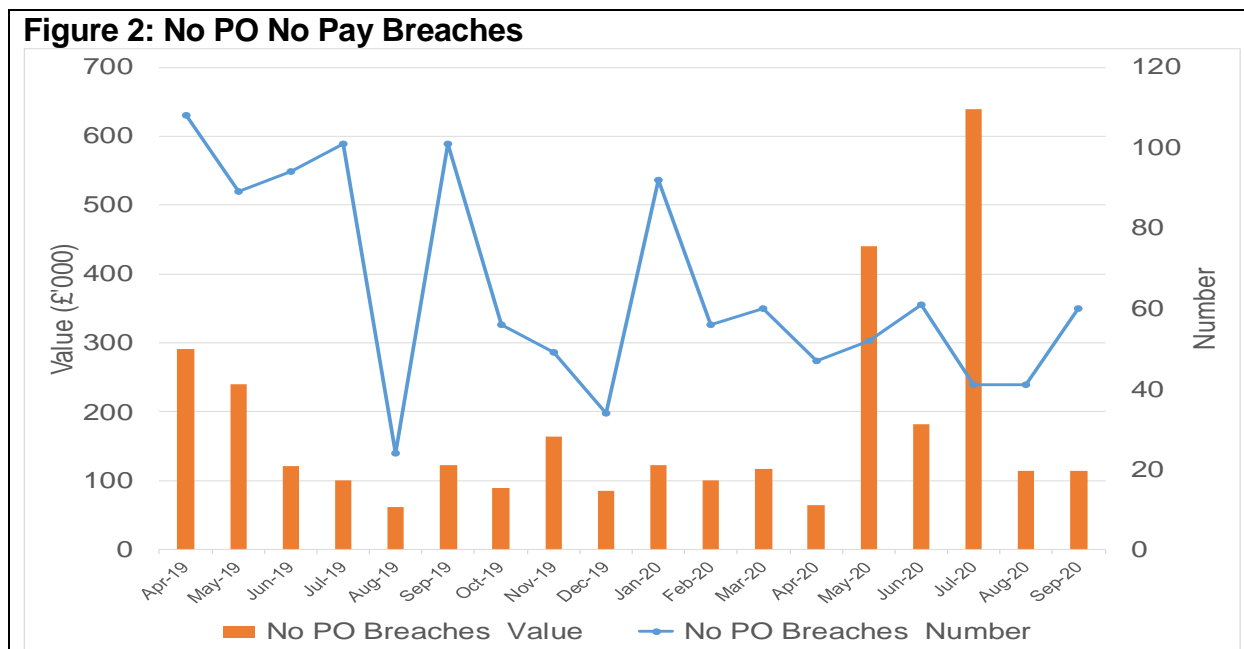
## 2.1 Scheme of delegation changes

- No changes to report.

## 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 101 breaches totalling £0.228m between the months of August 2020 – September 2020, the cumulative position as at end of September was 218 breaches, £0.305m in total (31<sup>st</sup> July cumulative was 246 breaches, £1.1m in total).
- There is a slight increase in the volume of PO breaches between August and September, mainly due to cases where suppliers had sent invoices involving incorrect or fully utilised purchase orders, NWSSP has sent reminder letters to suppliers regarding the need to ensure a valid Purchase order is received. There was a positive reduction in value in comparison to previous months, largely due to the clearing of two high value invoices during the period an invoice totalling £252k for Pembrokeshire County Council and an invoice totalling £605k for Carmarthenshire County Council.

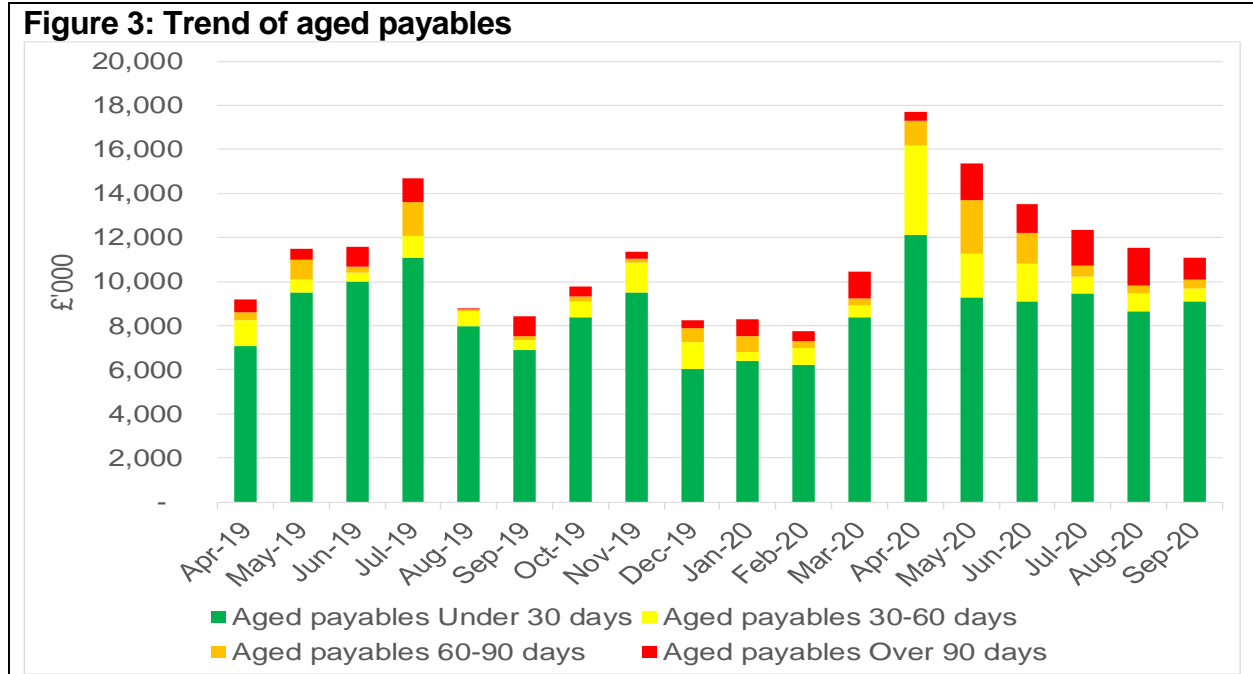


### 2.2.2 Aged Payable Analysis

- The Health Board's Aged payable trend analysis from April 2019 to September 2020 is shown in Figure 3 below. Appendix 3 includes details of the payables in excess of £10,000 and 3 months, and demonstrates the actions which have been taken to resolve these issues.

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- As at 30<sup>th</sup> September 2020, there were £11.1m of unpaid supplier invoices in the Oracle financial ledger system (£12.4m at the end of July), of these, £2m were over 30 days old, representing 18% of the overall outstanding number of invoices (£2.9m at the end of July).



## 2.2.3 Public Sector Payment Policy (PSPP) Compliance

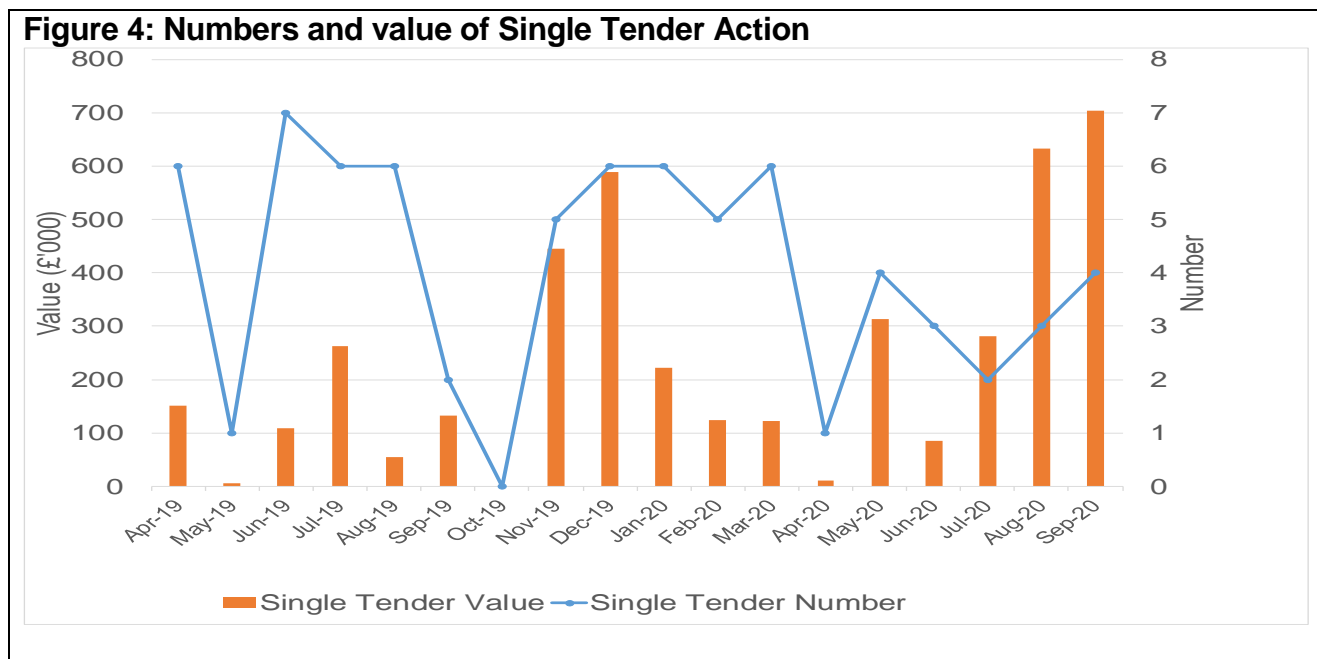
- The Health Board did not achieve its PSPP target of paying 95% of its non-NHS invoices within 30 days in September 2020 with 92.78%, and a cumulative position of 94.7%.
- The main reason for failure was due to staffing issues in PPH pharmacy, with a number of staff in the Homecare team affected during the COVID-19 pandemic having to self-isolate, and systems not being in place to enable home working. An urgent meeting took place on 6<sup>th</sup> October 2020 with representatives from the Finance team, Head of Medicines Management and other pharmacy staff members and NWSSP – Accounts Payable to agree an action plan. The Head of Medicines Management has re-prioritised staff workloads to clear the backlog by the end of October 2020. This will, however, mean the improvement in the PSPP target will not be evidenced until the November 2020 PSPP figures are produced.

## 2.2.4 Single Tender Actions

- The use of single tender waivers is carefully managed and controlled by the Health Board.
- The Audit & Risk Assurance Committee agreed that use of the single tender waiver process for maintenance agreements where no other options are available is no longer a requirement. From April 2020, Procurement will continue to log these as 'Maintenance Waivers' in order to capture cost savings / efficiency opportunities, but they will not appear as part of the single tender waiver process and will not be included within future Financial Assurance Committee reports.

# Financial Assurance Report

- There were 5 Single Tender Actions (in excess of £25,000) approved in the period from 1<sup>st</sup> August 2020 to 30<sup>th</sup> September 2020 totalling £1.3m, as detailed in Appendix 1. However, £0.5m is in relation to contracts currently at weekly terms, which has been estimated as required to the end of the financial year, therefore the figure included in the appendix is the worst-case scenario to the end of the year.
- The graph below (Figure 4) shows the trend of all Single Tender Actions approved from April 2019 to 30<sup>th</sup> September 2020.



## 2.2.5 Tenders Awarded

- There were 10 competitive tenders awarded locally during the period from 1<sup>st</sup> August 2020 to 30<sup>th</sup> September 2020, totalling £1.1m, details of which can be seen in Appendix 2.

## 2.2.6 Change due to Impact of COVID-19 on Suppliers

- One of the initiatives introduced in April 2020 at an All Wales level, agreed by Directors of Finance, to help suppliers with cashflow during COVID-19, was to introduce a relaxation of the three way matching process; whereby payment would be made for invoices with a value up to £500 (excluding VAT), but only where a PO has been raised.
- NWSSP has undertaken a review of the process, with a view to extending it indefinitely. Views were sought from Procurement colleagues and Finance representatives from each Health Board and following this, the proposal is to refine the process and to focus on Quantity Received holds only, including:
  - Only release the PO invoices where there is no dispute
  - Exclude certain procurement categories
  - Exclude Sourcing Maintenance POs
  - Exclude POs that are on a Price and/or Max Ship hold
  - Exclude Call Off/Retrospective POs
  - Still requires retrospective checking to be undertaken

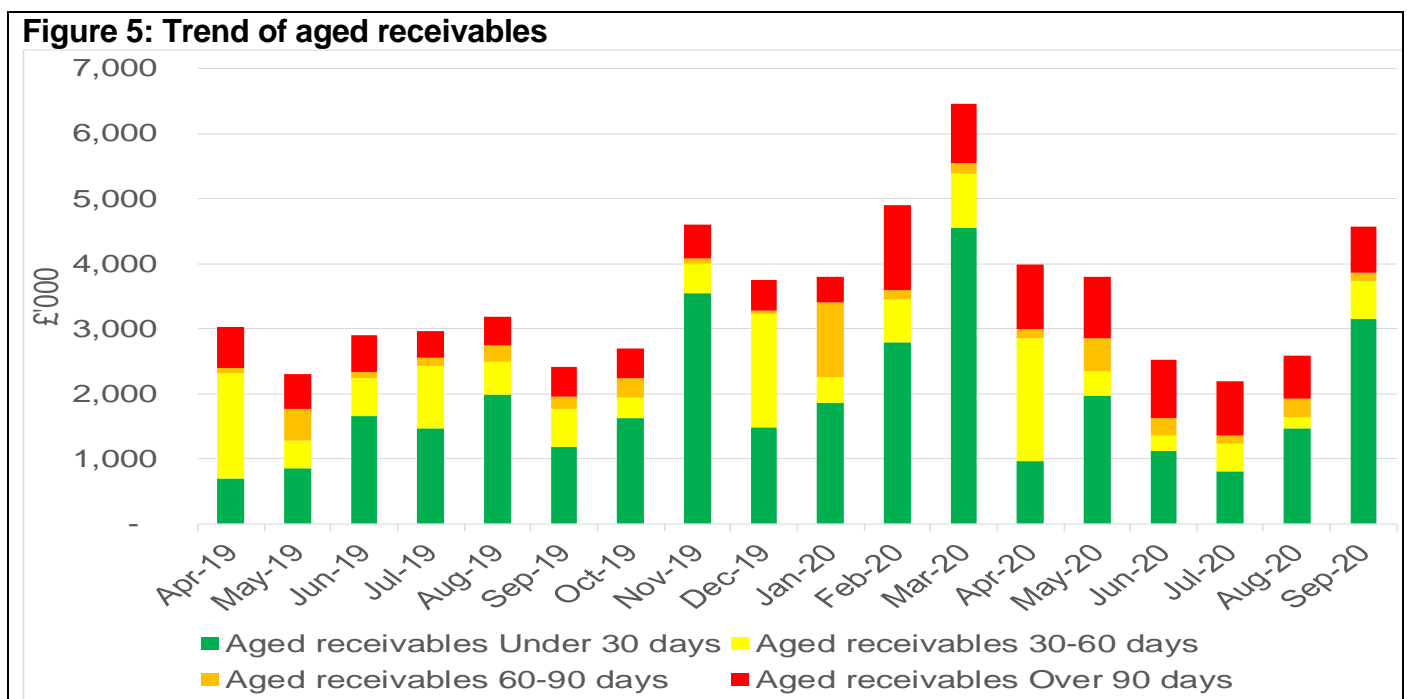
# Financial Assurance Report

- A paper will be presented to Deputy Directors of Finance (DoFs) in October to consider the changes outlined above and to provide a recommendation for DoFs' approval.

## 2.3 Compliance with Income to Cash

### 2.3.1 Aged Receivables

- As at the end of September 2020 there was £4.6m (31<sup>st</sup> July 2020 £2.2m) of debt owed to the Health Board, of this £3.1m (69%) (31<sup>st</sup> July 2020 £0.8m, 36%) was under 30 days old.
- The increase in the period up to the end of September was due to £811k of Quarter 2 invoices raised as well as £782k of NCA Activity invoices raised.
- Appendix 4 includes details of the receivables in excess of £10,000 and 3 months and demonstrates the actions which have been taken to resolve these longstanding issues.
- The trend of aged receivables is illustrated in Figure 5. Debts in excess of 90 days up to 30<sup>th</sup> September 2020 amounted to £0.7m (31<sup>st</sup> July 2020 £0.8m). Of this sum, £0.2m is being managed on our behalf by our debt recovery agency, CCI.
- A sum of £37,489 is being repaid directly to the Health Board by instalment or salary deduction.



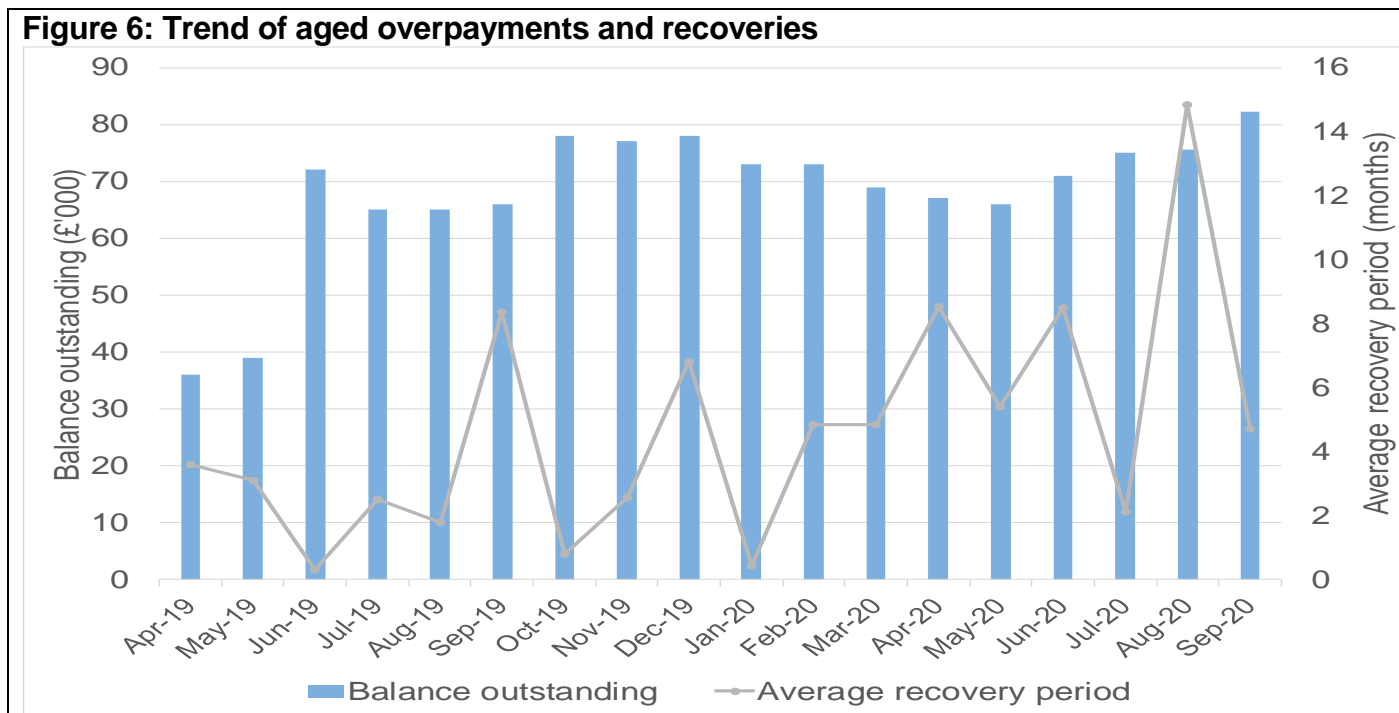
### 2.3.2 Overpayment of Salaries

- The Health Board has a duty to ensure that staff are paid appropriately, and that overpayments are not incurred. However, these do occur from time to time. In that context, it is imperative that any overpayments are collected over a reasonable timeframe to not introduce a significant risk to the Health Board's financial recovery.



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- Appendix 6 shows the numbers and value of overpayments recovered in the period August 2020 – September 2020, 29 cases totalling £18,451.
- The graph below (Figure 6) 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. September 2020 has seen a slight increase in the debt balance due to an increase in numbers in the month, mainly due to late notifications received in payroll, and there was a spike in the recovery period figure in August due to two very aged balances being cleared; one from November 2018 and one from December 2019.



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

- The draft Overpayments and Underpayments policy is with the HR Policy Review group for consultation. It will then be presented to the Staff Partnership Forum and thence to PPPAC, with a proposed implementation date of February 2021 if no issues arise during consultation.
- All instances of overpayment which cover a period of 3 months or more, or are over a value of £5,000, are referred from the Payroll Team to the Local Counter Fraud Specialist to check for any potential cases of overpayment fraud.
- Work is ongoing in eliminating the use of paper forms by developing a resource pack, to ensure that all forms / links to forms are easily accessed, and that there is clear signposting and clarity around the termination process.
- Work is ongoing between Hywel Dda and NWSSP around developing electronic forms; this has now been delayed due to the COVID-19 outbreak. Assistance will be sought from the IT department to enable this to be progressed via Office 365.

# Financial Assurance Report

## 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 5.
- Losses and special payments amounting to £43,376 have been made for the period 1<sup>st</sup> August to 30<sup>th</sup> September 2020. This was attributable to Pharmacy wastage £5,483 and expired drugs £37,894. The main reasons include a fridge failure on the Glangwili site - £4,338, high cost drugs obtained on an individual basis - £11,990, expired stock of emergency medicines required in life threatening situations (BGH, GGH and WGH) - £17,952 and £2,623 linked to radio-pharmacy isotopes which could not be used. Pharmacy have been reviewing the process around this and will be producing a 'Non-issues' report on a 3 monthly basis, to identify any slow moving items in order to move between sites where possible. This is already being done with chemotherapy products; and will now extend to every drug included on the pharmacy system.
- Ex Gratia Losses under £5k, as per requirement under FP02 – Income and Cash Collection, have been presented and approved by DOF; in total these amounted to £15,573.
- Bad Debt Losses under £5k, as per requirement under FP02 – Income and Cash Collection, have been presented and approved by DOF; in total these amounted to £20,266.

## 2.5 Compliance with Capital Requirements

- No issues to report.

## 2.6 Compliance with Tax Requirements

### 2.6.1 Compliance with VAT Requirements

- In August 2020, the Treasury published the awaited consultation paper in respect of the proposed reform of section 41 of the VAT Act 1994, under which NHS and central government bodies currently recover VAT incurred for non-business (NHS healthcare) purposes. The main purpose of the reform is to replace the Contracted-out Services (COS) VAT recovery regime, primarily to ease the administrative burden on government and NHS organisations and to reduce the extent that VAT recovery affects procurement decisions. The proposed replacement is either a full or no refund model, whereby non-business VAT will either all be recoverable or not recoverable at all. Either way, the change is to be fiscally neutral; the reduction or increase in recovered VAT will be matched by a corresponding increase or decrease in funding. Views on the proposed reform are invited by 19<sup>th</sup> November 2020, with implementation expected no earlier than April 2022 but most likely later.
- An update on the existing issues regarding VAT are set out in the following table:

# Financial Assurance Report

Key VAT issue	Update
<p><b>HMRC 2018-19 COS VAT recovery review</b></p>	<p>This review had not been able to progress due to there not being a mutually acceptable method for transferring the requested confidential data from HDdUHB to HMRC. This matter was resolved at the end of September 2020 by way of a solution put in place by the NHS Wales Informatics Service.</p> <p>The requested data for this review will be transferred to HMRC in October 2020, enabling this review to commence.</p>
<p><b>Home Technology Salary Sacrifice scheme (closed schemes)</b></p>	<p>The Health Board continues to await the assessment and payment request from HMRC in respect of under-accounted VAT totalling £127,000, the most recent element of which was declared to HMRC in July 2020.</p> <p>Due to the very specific circumstances in which the output tax in question has arisen, there is some uncertainty as to whether these potential liabilities will crystallise and become payable but our current view is that it is probable.</p>
<p><b>Capital Front of House Scheme (Bronglais Hospital)</b></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 has 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>In September 2020, the Health Board's cost advisor confirmed completion of the final account for the scheme, enabling work on the final recoverable VAT percentage calculation to potentially commence. The Health Board will however await HMRC's response to its request before commencing this work.</p>

## 2.6.2 Compliance with Employment Tax Requirements

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

# Financial Assurance Report

Key Employment Tax issue	Health Board response and mitigating action
<p><b>Issues with Payroll transmitting RTI information to HMRC</b></p>	<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. It is understood that the matter is not currently being progressed due to the recent disbanding of the HMRC team dealing with the issue.</p> <p>The Health Board has expressed its dissatisfaction at this situation to its HMRC Customer Compliance Manager and has requested that HMRC repay the overpayment in question to the Health Board while the issue is being resolved.</p> <p>The following extracts are provided from the latest update from HMRC in August 2020:</p> <p><i>"...Hywel Dda are not alone re this type of charge resolution issue. We have multiple queries waiting to be reviewed, some refund claims and some potential under payments. At present HMRC are attempting to firm up a strategy and process to process and resolve these claims."</i></p> <p><i>"...I am sorry there is still no firm timescale as to when yours and other claims will be reviewed and resolved..."</i></p>

## 2.7 Compliance with reporting requirements

- **Statutory Accounts 2020-21** – Welsh Government are currently looking at the deadline for submission of the Accounts next year. No communication has been received to date.
- **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.
- **IFRS 16** – HM Treasury have agreed with the Financial Reporting Advisory Board (FRAB) to defer the implementation of IFRS 16 leases until 1 April 2021. This means that IFRS 16 implementation in the NHS Wales Annual accounts has been deferred to 1 April 2021. The Health Board is continuously reviewing any new potential leases to ensure that this information is recorded in readiness for implementation. Classification of leases and their accounting treatment are discussed on a regular basis with colleagues across NHS Wales in Capital Technical Accounting Group to ensure a consistent approach. The additional impact on depreciation as a consequence of IFRS 16 has been reported to Welsh Government in line with the timetable for submission of Non-Cash estimates (August 2020). This was estimated to be £3.371m. A further submission is due next month.
- **Standing Financial Instructions (SFIs)** – work is nearing completion with the final draft of the SFIs to be discussed at the Directors of Finance meeting in October 2020 and the formal sign-off process to be agreed.

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- **Confirmation of payee (COP)** – this has now been implemented by our commercial and government bank.

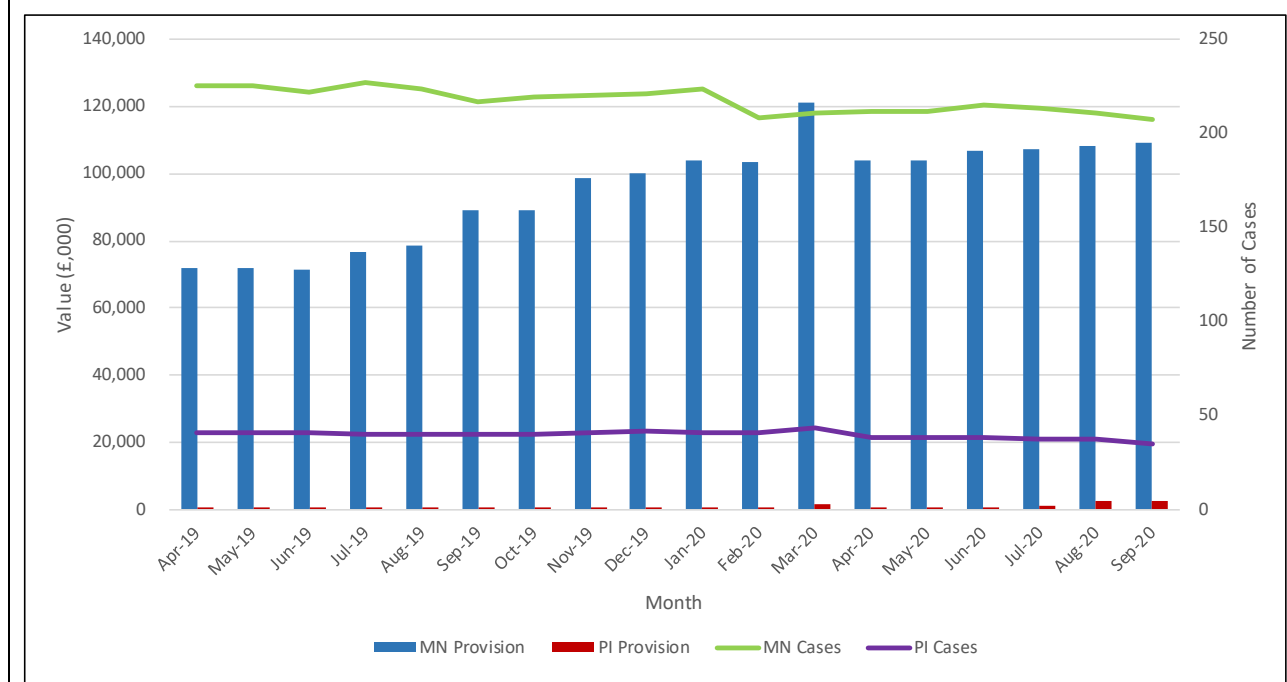
## 2.8 Medical Negligence cases and Personal Injury

- The Health Board’s medical negligence and personal injury cases are managed through NWSSP Legal. As at the end of September 2020 as reported via NWSSP Legal the number of cases and level of provision are as follows:

	No of cases	Level of provision
Medical negligence	207	£109.4m
Personal injury	35	£2.5m

- The graph below (Figure 7) illustrates the level of Medical Negligence (MN) and Personal Injury (PI) provisions from April 2019 onwards. The level of provision for Medical Negligence (MN) cases has increased by £2.2m in the period July 2020 to September 2020. The main reason for this was the increase in value of 1 case by £2.6m offset by a small reduction in the number of cases. The level of provision for Personal Injury (PI) cases has also increased by £1.6m in the same period. The main reason for this was the increase in value for 1 case by £1.5m.

**Figure 7: Trend of Medical Negligence (MN) and Personal Injury (PI) cases**



- The Health Board is liable for the first £25,000 for all cases, the value of the remaining balance of each case is dealt with by Welsh Risk Pool who have an annual revenue allocation from Welsh Government. In the event that the annual revenue allocation is not sufficient to meet the value of forecast in year expenditure, then the excess will be subject to an agreed risk sharing arrangement with NHS bodies. For 2020/21 Welsh Risk Pool has calculated the excess for the

# Financial Assurance Report

year as £13.7m. The contribution from the Health Board is £1.3m estimated as at the end of August 2020, no further update has been received.

## **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 (in excess of £25,000)

Ref	Period covered by this report:		1 Aug 2020	30 Sept 2020	Justification provided	Maintenance Contract?
	Supplier	Value (£)	One-off or Period	Department		
HDD523	Diogel Events	£5,433.20 Estimated £168,733 to end of Financial year if required	Per week until de- commissioning	Estates	Recommended by the Ceredigion County Council to protect Local Authority assets and high value assets whilst the sites are being utilised as field hospitals for the Health Board.	No
HDD524	Safestyle	£9,744 Estimated £302,064 to end of Financial year if required	Per week until de- commissioning	Estates	Security required to protect the temporary field hospital sites in Carmarthenshire and high value assets.	No
HDD527	Edmunds Webster	£161,882	One off	Unscheduled Care	Following a review of social distancing guidance for COVID-19 there is a need to look at identifying solutions to comply with the required safety guidance to maintain social distancing in a Health Care environment. A number of options have been considered as a solution including the use of partition Perspex screen. A single supplier of Perspex screens will help ensure an urgent solution which will help to avoid the reduction of inpatient beds. Edmunds Webster were chosen because they are already on site with another project, provided good value for money with their tender, set up a partition screen unit on site which was evaluated by a core multi-professional group including Senior Nurse, Health and Safety, Manual Handling and Therapies. The evaluation concluded that the solution will help to provide the	No

## Appendix 1: Single Tender Actions (in excess of £25,000)

					necessary social distancing requirements. Edmunds Webster could also mobilise quickly and have the resources to complete the contract.	
HDD531	Lewis Construction	£494,681.47	One off	Operations Directorate	<p>PPH, WGH &amp; BGH have implemented a streaming/screening service as part of their COVID-19 response. This has enabled each patient, on presentation, to be screened into Red &amp; Green pathways within the ED/MIU so as to minimise the risks of spreading the COVID virus. This was internally established via temporary structures.</p> <p>As demand increased and leading into winter, it is essential that all patients are directed to the most appropriate place to meet their needs as early as possible after presentation.</p> <p>Each acute hospital site has reviewed its requirement to establish a dedicated streaming facility. This will enable each site to continue to screen patients into a COVID stream, depending on symptoms, and to operationalise a streaming service which will reduce the number of patients entering the ED as a result of redirection to both internal and external services.</p> <p>This STA will be undertaken by Lewis Construction Building Contractors Ltd who are the appointed contractor for the GGH HSDU project competitively tendered in 2019 at a contract value of £549,932.85 ex VAT. They are available to commence the work within two weeks as confirmed in the contract preliminaries using the costs for labour, mechanical &amp; electrical sub-contractors as per this HDSU contract.</p>	No



## Appendix 1: Single Tender Actions (in excess of £25,000)

HDD532	Lewis Construction	£194,916.79	One off	Operations Directorate	<p>Based on the approval for the same scheme at PPH, WGH &amp; BGH the same requirement is needed for GGH</p> <p>This STA relates to the similar work for GGH which was taken out from the main programme whilst design challenges specific to Glangwili Hospital were resolved with Service Managers</p> <p>Glangwili hospital have implemented a streaming/screening service as part of its COVID-19 response. This has enabled each patient, on presentation, to be screened into Red &amp; Green pathways within the ED/MIU so as to minimise the risks of spreading the COVID virus. This was internally established via temporary structures.</p> <p>As demand increased and leading into winter, it is essential that all patients are directed to the most appropriate place to meet their needs as early as possible after presentation.</p> <p>Glangwili hospital site has reviewed its requirement to establish a dedicated streaming facility. This will enable each site to continue to screen patients into a COVID stream, depending on symptoms, and to operationalise a streaming service which will reduce the number of patients entering the ED as a result of redirection to both internal and external services.</p> <p>This STA will be undertaken by Lewis Construction Building Contractors Ltd who are the appointed contractor for the GGH HSDU project competitively tendered in 2019 at a contract value</p>	No
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# Appendix 1: Single Tender Actions (in excess of £25,000)

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## Appendix 2: Competitive Tenders awarded

	Period covered by this report:		1 Aug 20	30 Sep 20	
Ref	Supplier	Value (£)	One-off or Period	Department	Reason for tender
HDD-RFQ-44919	Asbri Planning	£12,000	3/8/20 to 31/3/21	Estates	Planning Consultant for Solar PV Project
HDD-ITT-44897	Edmunds Webster	£162,712	3 months from 10/8/20	Estates	South Pembs Hospital Refurbishment
HDD-ITT-44450	Firerite	£174,058.80	19/10/20 to 29/1/21	Estates	Fire Door Works
HDD-ITT-45081	Edmunds Webster	£60,535	17/10/20 to 31/10/20	Estates	Fire Review GGH
HDD-RFQ-45094	Catrin Jones	£10,000	To the end of the financial year	Estates	Artist Brief - SCBU
HDD-ITT-45133	Aber Heating	£313,413	3 months to 18/12/20	Estates	Steam Boilers Replacement GGH
HDD-ITT-45296	HMBS	£41,158	2 months to 18/11/20	Estates	Drs Residences Refurbishment - GGH
HDD-MIN-44336	Mace Ltd	£85,964.90	15/9/20 to 31/3/20	Corporate	Consultant Project Manager
HDD-ITT-45274	Merlinfire	£172,961.90	2 months to 31/10/20	Estates	Fire Alarm Upgrade Works for GGH & PPH
HDD-MIN-44455	Savills	£75,939	21/9/20 to 20/9/21	Estates	Land Acquisition Consultancy

### Appendix 3: Payables in excess of £10,000 and 3 months

	Period covered by this report:		1 Jul 2020	30 Sept 2020	
Ref	Supplier	Value (£)	Date raised	Dispute	Progress to resolve
1	4S Information Systems Ltd	15,337.80	23-Apr-20	N	Paid 14/10/2020
2	Benmor Medical (UK) Ltd	18,305.40	10-Apr-20	Y	No record of delivery, Health Board is disputing this invoice
3	Carmarthenshire County Council	16,500.00	11-Mar-20	N	Paid 09/10/2020
4	Ceredigion County Council	30,000.00	28-Feb-20	N	Paid 08/10/2020
5	CHKS Ltd	12,562.50	25-Jun-20	N	A revised Purchase order has been requested to pay the invoice, the supplier quoted an invalid Purchase Order which had been fully utilised
6	Mount International United Services Ltd	11,700.00	01-Jul-20	N	Paid 08/10/2020
7	New Pathways	23,000.00	30-May-20	N	Paid 07/10/2020
8	Otis Ltd	19,440.67	24-Apr-20	N	A revised Purchase order has been requested to pay the invoice, the supplier quoted an invalid Purchase Order which had been fully utilised
9	Pembrokeshire County Council	200,000.00	23-Mar-20	N	Integrated Care Fund (ICF) invoice that requires the Health Board to sign a 'Back to Back Agreement' with Pembrokeshire County Council before payment can be made. This is to provide assurance to the UHB that should Welsh Government claw back any funding from the UHB for non-compliance with the terms of the grant, the UHB in turn would be able to recoup from the Council. The UHB is still awaiting the signed agreement despite numerous chasers.
10	Pervasive	40,045.25	28-May-20	Y	Duplicate invoice - credit note awaiting from the supplier.
11	Stryker UK Ltd	24,555.34	28-May-20	N	Paid 07/10/2020

### Appendix 3: Payables in excess of £10,000 and 3 months

12	Zurich Insurance	116,694.51	17-May-20	Y	Duplicate invoice, credit note requested
13	Horiba ABX Diagnostics	25,321.93	02-Jul-20	N	Paid on 02/10/2020
	<b>TOTAL</b>	<b>553,463.40</b>			

## Appendix 4: Receivables in excess of £10,000 and 3 months

	Period covered by this report:		1 <sup>st</sup> August	30 <sup>th</sup> September 20	
Ref	Supplier	Value (£)	Date raised	Dispute	Progress to resolve
1	NHS Dartford, Gravesham & Swanley CCG	17,621.00	25/11/19	No	Invoice paid 02/10/20
2	NHS Enfield CCG	11,327.00	25/11/19	Yes	CCI are continuing with efforts to recover the outstanding debt
3	NHS West Cheshire CCG	60,871.00	25/11/19	No	CCI are continuing with efforts to recover the outstanding debt
4	NHS Surrey Downs CCG	16,133.00	30/03/20	No	CCI are continuing with efforts to recover the outstanding debt
5	Ex staff	14,261.75	15/08/17	Yes	Authority given to instruct solicitors to issue Court Proceedings
6	Ex Staff	19,389.85	05/06/19	Yes	Authority given to instruct solicitors to issue Court Proceedings
7	Cwm Taf Morgannwg University Health Board	11,319.96	11/06/20	No	Invoice paid 06/10/20.
8	Astrazeneca UK Ltd	35,952.00	05/05/20	No	The supplier has been querying the detail surrounding the invoice, the Pharmacy department have provided further explanations and breakdown and the supplier has confirmed payment will be made in the next few weeks.
9	Carmarthenshire County Council	74,432.82	22/06/20	No	Local Authority budget holder has been absent, payment is promised early October 2020.
10	Ceredigion County Council	22,861.14	23/6/2020	Yes	Credit note has been raised to cancel this invoice
	<b>TOTAL</b>	<b>284,169.52</b>			

## Appendix 5: Losses and Special Payments in excess of £5k for approval

Ref	Losses and Special Payments Category	Value (£)	Explanation
	Period covered by this report:	1 August 2020 to 30 September 2020	
1	Ex Gratia	6,979.63	August 2020 - Expired Drugs; Pharmacy - WGH
2	Ex Gratia	18,011.30	August 2020 - Expired Products - GGH
3	Ex Gratia	5,482.61	September 2020 - Wastage Pharmacy Department - Bronglais
4	Ex Gratia	12,902.59	September 2020 - Expired Drugs; Pharmacy - Withybush
	<b>Total Losses (for approval)</b>	<b>43,376.13</b>	

## Appendix 6: Overpayment of Salaries

Period covered by this report: 01 August 2020 – 30 September 2020			
Ref	Reason for Overpayment	Value (£)	Number of invoices
1	Timing issue due to termination mid-month	15,323.24	23
2	Recovery of overpaid hours	1,921.63	4
3	Recovery of unauthorised absence	525.93	1
4	Recovery of salary due to non-commencement of post	679.57	1
		<b>18,450.57</b>	<b>29</b>