

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

DYDDIAD Y CYFARFOD: DATE OF MEETING:	23 February 2021
TEITL YR ADRODDIAD: TITLE OF REPORT:	Annual Statement of Financial Procedures
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)

Er Gwybodaeth/For Information

**ADRODDIAD SCAA
SBAR REPORT**

Sefyllfa / Situation

Each year, planned reviews are undertaken of the financial procedures operated by the Health Board. The procedures, which set out the main financial system controls, are reviewed in terms of:

- Relevance
- Best practice
- Audit recommendations
- System change
- Health Board policy

Attached is a list of procedures for review during 2021/22.

Cefndir / Background

The Financial Procedures of the Health Board, and the maintenance thereof, is a key part of internal governance and financial control.

Asesiad / Assessment

When procedures are reviewed, this is undertaken jointly with the appropriate service managers and stakeholders. All procedures are then formally approved by the Finance Committee before they are shared on the intranet and implemented across the Health Board.

Work has been undertaken by the Finance department and as part of an All Wales Technical Accounting sub group, to streamline a number of procedures. This means that, of the current list of procedures for review, they will be amalgamated into relevant categories such as income, cash etc.

It is proposed that 13 procedures are reviewed during 2021-22 – see list attached under Appendix 1.

Argymhelliad / Recommendation

The Audit & Risk Assurance Committee is asked to note the report for information.

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 Risk Register Reference:	BAF S09-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, activity recorded in the procurement Bravo system.
Rhestr Termiau: *Glossary of Terms:	Contained within the body of the report.
Partïon / Pwyllgorau â ymgynhorwyd ymlaen llaw y Pwyllgor Archwilio a Sicrwydd Risg: Parties / Committees consulted prior to Audit and Risk Assurance Committee:	UHB's Finance Team UHB's Management Team 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:	Not Applicable
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, the Wales Audit Office, and with external stakeholders
Gyfrinachedd: Privacy:	Not Applicable
Cydraddoldeb: Equality:	Not Applicable

Appendix 1

Reference	Financial Procedures Review Programme 2021/22	Planned Review date	Category
06/01	Payment to Creditors	May 2021	Purchase to Pay
06/02	Payment of Pharmacy invoices		
06/04	Hospital Travel Cost Scheme		
06/05	Construction Industry Scheme		
06/07	Purchasing Card Procedure and User Guide		
14/01	Requisitioning, Ordering and Receipt of Supplies, Goods and Services No Purchase Order No Pay NHS Wales (all Wales document)		
08/01	Capital Investment	May 2021	Capital
11/02	Control of Mail	June 2021	Other
11/05	Property found on Hywel Dda LHB premises	June 2021	Other
07/01 07/04	Submission of Information to Payroll Pension	July 2021	Payroll & Pensions
16/01	Sponsorship by the private sector	Sept 2021	Other
10/05	Identification & Charging for overseas visitors for NHS Treatment (awaiting updated guidance, will be reviewed earlier if guidance received before this date)	Oct 2021	Collection of income
10/06	Treatment of Private Patients		