



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

DYDDIAD Y CYFARFOD: DATE OF MEETING:	19 December 2019
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 Maintain an appropriate financial focus demonstrated through robust financial reporting and maintenance of sound systems of internal control. 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: 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:	AP-Accounts Payable AR –Accounts Receivable CF –Counter Fraud COS-Contracted Out Service VAT 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 NWSSP-NHS Wales Shared Services Partnership NIC-National Insurance Contribution PID –Patient identifiable data PO –Purchase Order POL –Probability of loss PSP- Public Sector Payment Policy RTI-Real Time Information(transmitted to HMRC from the Payroll system) SLA – Service Level Agreement STA-Single Tender Action VAT-Value Added Tax WRP – Welsh Risk Pool
Partïon / Pwyllgorau â ymgynhorwyd ymlaen llaw y Pwyllgor Archwilio a Sicrwydd Risg:	UHB's Finance Team UHB's Management Team Executive Team

Parties / Committees consulted prior to Audit and Risk Assurance Committee:	Finance Committee
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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, the Wales Audit Office, 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 • Aged payable analysis (over 3 month delayed and £10k in value) for noting • Waivers of Standing Financial Instructions for noting • Public Sector Payment Policy (PSPP) compliance • Invoices on Hold • Tenders awarded for noting • Single tender action 	Quarterly
Compliance with Income to Cash requirements	<ul style="list-style-type: none"> • Aged receivable analysis (over 3 month delayed and £10k in value) for noting • 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
	<ul style="list-style-type: none"> • Statement of assurance from the Finance Committee 	Quarterly

Financial Assurance Report

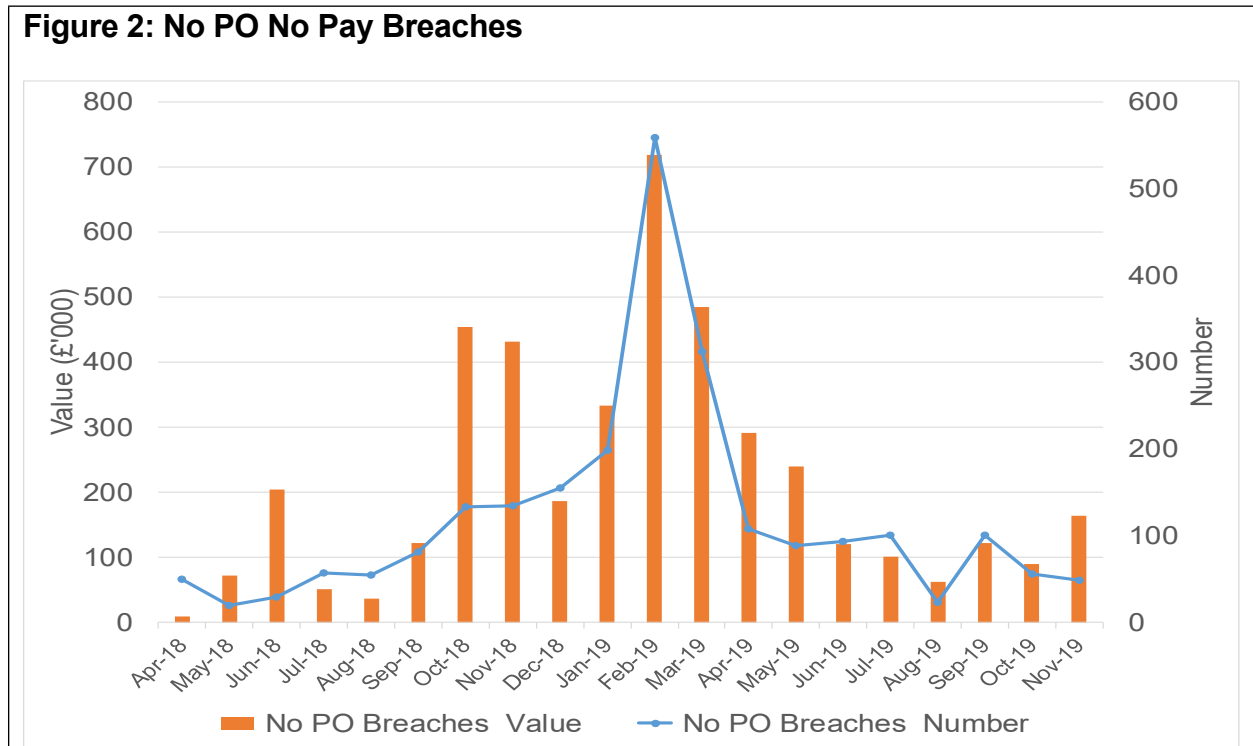
2.1 Scheme of delegation changes

- No changes to report.

2.2 Compliance with Purchase to pay requirements

2.2.1 Breaches of the No PO, No Pay policy

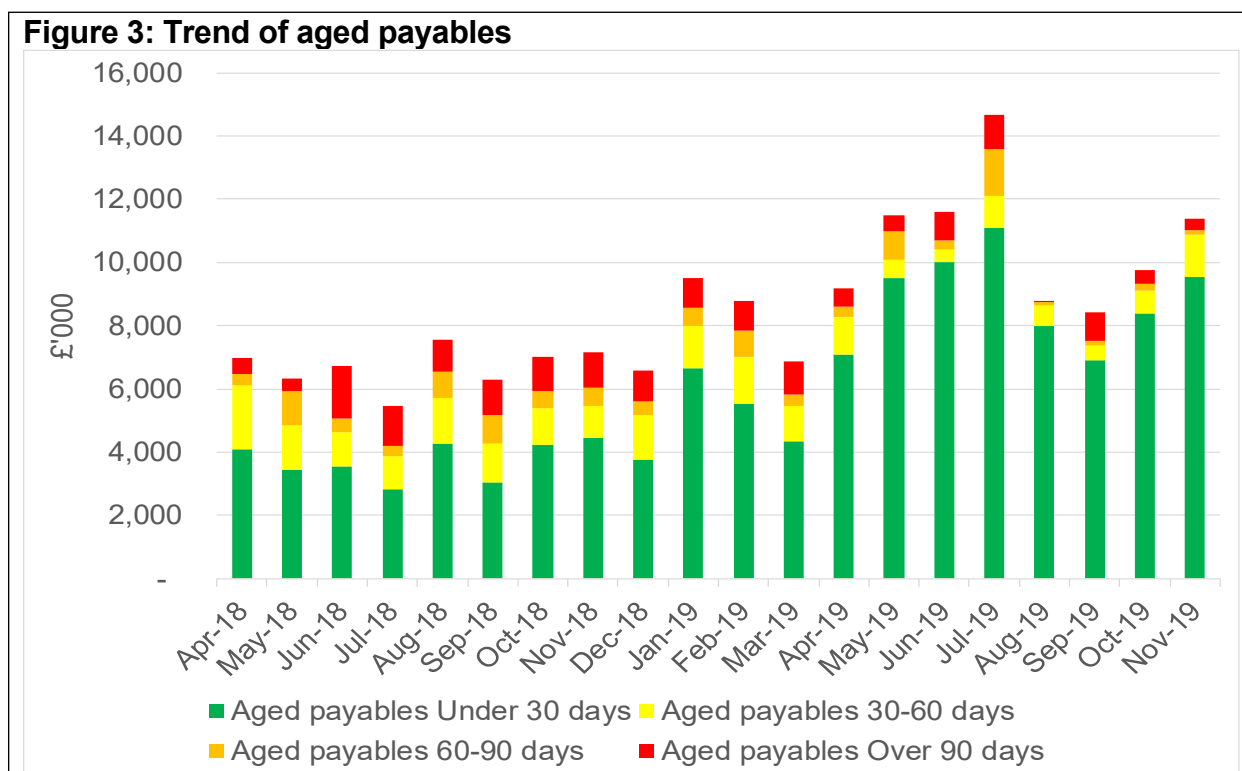
- The Health Board has adopted the All Wales No PO No Pay Policy, which will ensure that all non-pay expenditure (unless listed as an exception) is procured and receipted through the Oracle system.
- Figure below illustrates the numbers and value of breaches against the No PO No Pay policy. This consisted of 105 breaches totalling £254k between the months of October 2019 – November 2019, the cumulative position as at end of November was 279 breaches, £412k in total (30th September cumulative was 336 breaches, £474k in total).
- The downward trend with regards the numbers of PO breaches is as a result of targeting areas of non-compliance with letters to suppliers as well as budget holders. This work continues, and it is pleasing to note Hywel Dda's performance is one of the best across NHS Wales.
- The number of Purchase order breaches by value increased in November due to a two large value invoices from Carmarthenshire County Council received without a Purchase order, total value £82k. Procurement has requested the service manager to raise a Purchase Order.



Financial Assurance Report

2.2.2 Aged payable analysis

- The Health Board's Aged payable trend analysis is shown above. 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.
- As at 30th November there were £11.4m of unpaid supplier invoices in the Oracle financial ledger system (£8.4m at the end of September). Of these, £1.8m were over 30 days old, representing 16% of the overall outstanding number of invoices (£1.5m (18%) at the end of September).
- The increase in the value of invoices from the last reporting period is mainly due to an invoice received from Roche Diagnostics for £1.6m in relation to a Pathology contract.



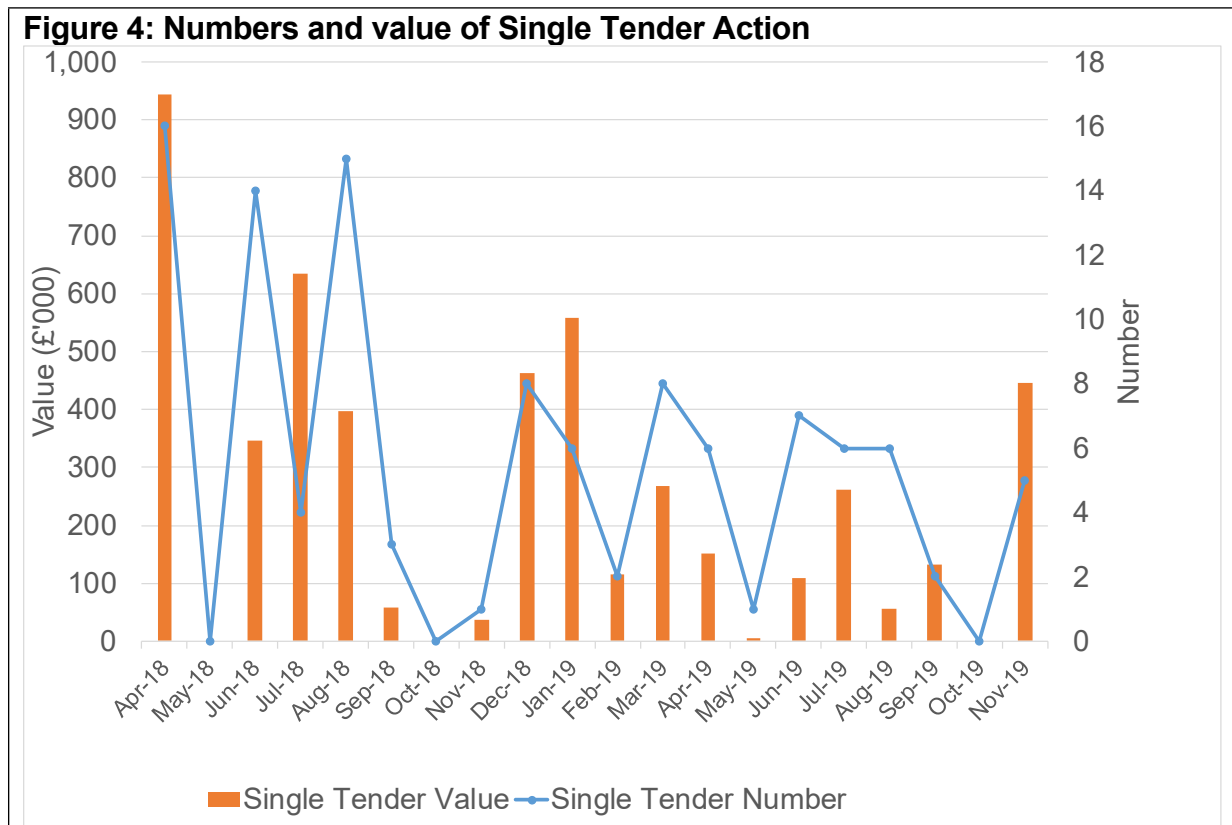
2.2.3 Public Sector Payment Policy (PSPP) compliance

- The Health Board achieved its PSPP target of 95% of its non-NHS invoices being paid within 30 days in November 2019 with 98.1%; cumulative position is 95.7%.

2.2.4 Single Tender Actions

- The use of single tender waivers is carefully managed and controlled by the Health Board.
- There were 2 Single Tender Actions (in excess of £25,000) approved in the period from 1st October 2019 to 30th November 2019 totalling £401,188 as detailed in Appendix 1.
- The graph below (figure 4) shows the trend of all Single Tender Actions approved from April 2018 to 30th November 2019.

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2.2.5 Tenders awarded

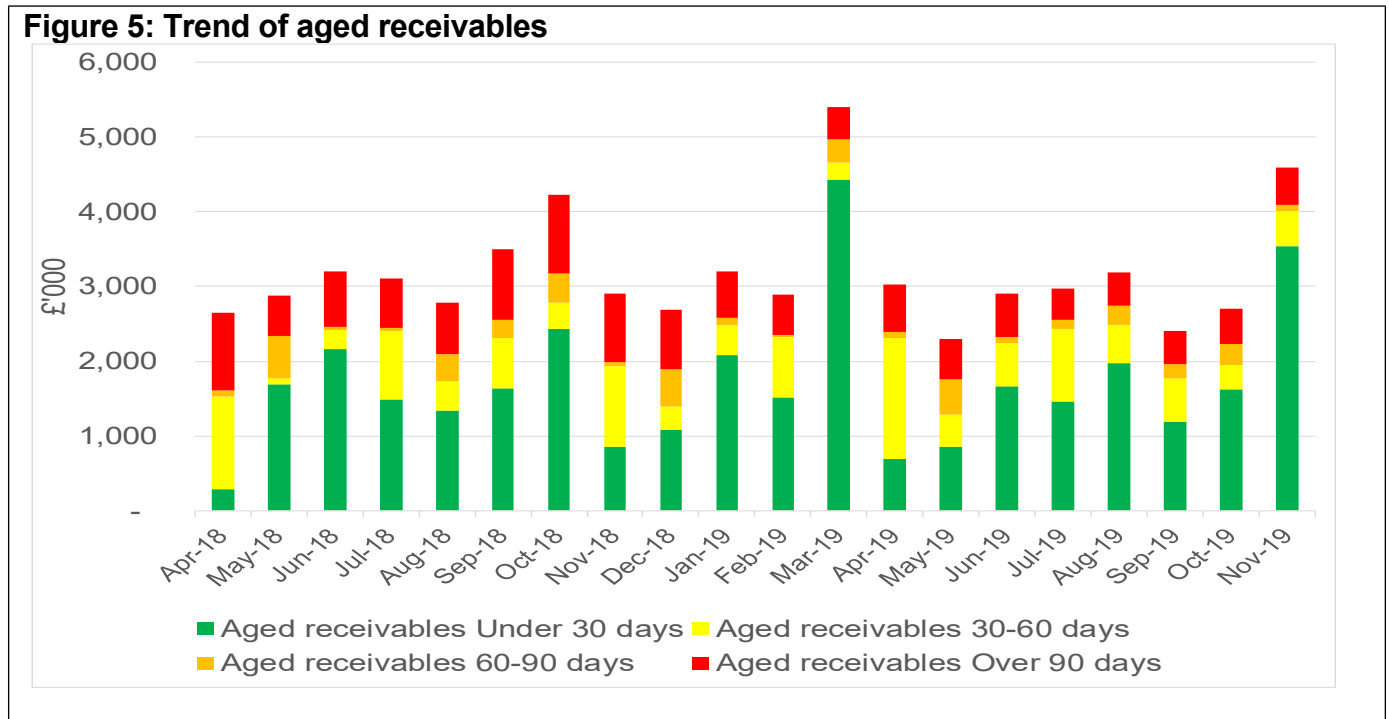
- There were 2 competitive tenders awarded locally during the period from 1st October 2019 to 30th November 2019, details of which can be seen in Appendix 2.

2.3 Compliance with Income to Cash

2.3.1 Aged Receivables

- As at the end of November 2019 there was £4.6m (30 September 2019 £2.4m) of debt owed to the Health Board, of this £3.54m (77%) (30 September 2019 £1.2m, 49%) was under 30 days old.
- Appendix 4 includes details of the receivables in excess of £10,000 and 3 months and outlines 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 30th November 2019 amounted to £0.5m (30 September 2019 £0.5m). Of this sum, £0.3m is being managed on our behalf by our debt recovery agency, CCI. A sum of £25,751 is being repaid directly to the Health Board by instalment or salary deduction.
- There has been an increase in the value of invoices raised between October and November due to SLAs being invoiced for the year to date due to a delay in the finalisation of contracts. Three invoices totalling £0.751m were raised in November for SLAs in relation to Flying Start contracts with Carmarthenshire and Ceredigion County Council and another with Velindre Trust in relation to Primary care rebates.

Financial Assurance Report

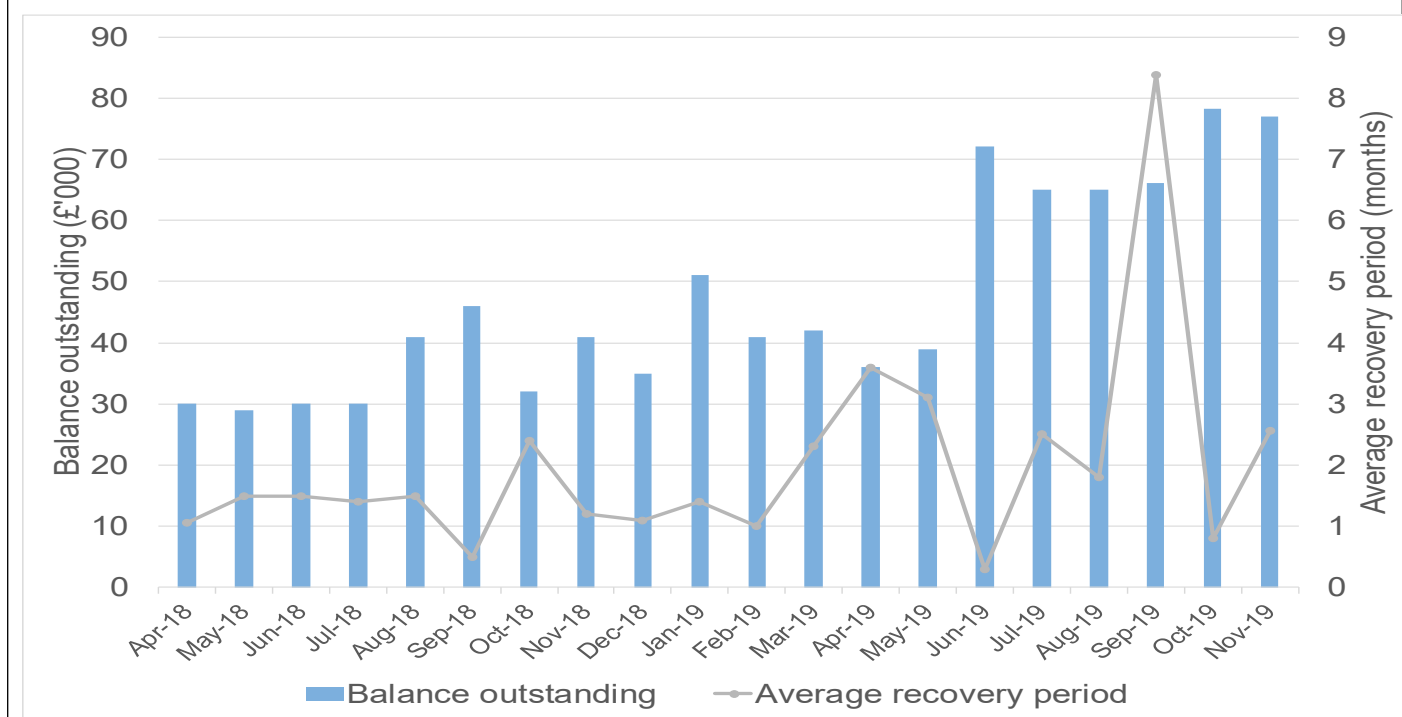


2.3.2 Overpayment of Salaries

- 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.
- Appendix 6 shows the numbers and value of overpayments recovered in the period October - November 2019. Of the 10 cases, 6 are as a result of delayed notification to payroll.
- 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. November has seen an increase in overpayments due to 1 case amounting to £10k as a result of late notification of unpaid leave, this is now going to be repaid in instalments over a 12 month period.

Financial Assurance Report

Figure 6: Trend of aged overpayments and recoveries



A task and finish group has been set up and met on 29th November 2019 with representation from Finance, Payroll, ESR and Counter fraud. The actions are as follows:

- An All Wales Overpayment policy is being developed by NWSSP Payroll, the policy is expected to include a number of changes to strengthen the current policy that is currently in place. The all Wales Overpayments draft policy is expected to be presented to the January 2020 NWSSP Committee meeting.
- A resource pack to be developed to ensure all forms / links to forms are easily accessed, there is clear signposting and clarity around the termination process.
- Communication to be sent to managers via the Global Email system and a managers' communication list to be developed, comprising of managers with Manager Self Service (MSS) in ESR to allow reminders to be distributed.
- Work is ongoing between Hywel Dda and NWSSP around developing electronic forms to roll out in March 2020; an issue has been identified with regard to the Health Boards roll out of Office 365, IT to be contacted to identify if this will impact the roll out of the electronic forms.
- Overpayments are in future to be reported to the Directorate Performance Reviews to ensure there is increased accountability.

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 £19,688 have been made for the period 1st October to 30th November 2019. The largest value item relates to the writing off of pharmacy products amounting to £16,263.

Financial Assurance Report

2.5 Compliance with Capital requirements

- No issues to report.

2.6 Compliance with Tax Requirements

2.6.1 Compliance with VAT Requirements

- HMRC has commenced a review of the Health Board's compliance under the Contracted-out Services VAT recovery regime by way of a significant request for records. The records requested, and which were collated and returned to HMRC in November 2019, included a schedule of all invoices in respect of which VAT was recovered by the Health Board under the Contracted-out Services regime during the 2018/19 financial year and some selected months from earlier years as well as VAT recovery data in respect of the Health Board's larger capital schemes. We now await correspondence from HMRC with any queries following its initial review of the submitted information.
- An update on the existing issues regarding VAT are set out in the following table:

Key VAT issue	Update
HMRC Accounts Receivable inspection	The Health Board has continued to correspond with HMRC regarding its enquiries into the specific contracts selected for review under this enquiry and challenge HMRC's view where deemed appropriate. We currently await HMRC's conclusions.
Home Technology Salary Sacrifice scheme (closed schemes)	The Health Board continues to await the final assessment and payment request from HMRC in respect of underpaid VAT amounting to circa. £58,000 which the Health Board should have accounted for on the value of assets deemed to have been transferred to employees under the scheme. We have written to HMRC within the last month to request a status update.

Financial Assurance Report

Key VAT issue	Update
<p>Capital Front of House Scheme (Bronglais Hospital)</p>	<p>Discussions have been continuing with HMRC with regards to the calculation of the initial VAT recovery percentage for this scheme's project costs.</p> <p>The Health Board, supported by its tax advisors, has challenged that any VAT adjustment as a result of a revision to the initial VAT recovery % on such capital schemes can only extend to invoices received within the last 4 years, in line with normal VAT rules.</p> <p>HMRC have agreed to accept this proposal while it reviews its position on this technical point. Accordingly, the VAT adjustment that the Health Board was required to make in respect of this scheme has reduced from over £700k to £156k. The Health Board made this adjustment in its October 2019 VAT return, thereby bringing the immediate issue to a conclusion.</p> <p>The Health Board will now proceed to calculate the final VAT recovery % on this project as a whole and submit to HMRC for its approval. As there continues to be a disagreement between the Health Board and HMRC regarding the method of calculating the recoverable VAT %, as well as the 4-year point discussed above, it is anticipated that HMRC will again challenge the Health Board's calculation.</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:

Key Employment Tax issue	Health Board response and mitigating action
<p>Issues with Payroll transmitting RTI information to HMRC</p>	<p>An aged issue concerning incorrect data being transmitted to HMRC via the RTI process continues to be addressed by HMRC and our payroll colleagues. In November 2019, the matter was escalated to the Health Board's allocated Customer Compliance Management team within HMRC, which is expected to yield a result by the end of the financial year.</p>
<p>Due diligence review of net deduction leased car schemes</p>	<p>As recommended in the findings of a review carried out by the Health Board's tax advisors, the Health Board is in the process of updating the wording within documentation relating to its net deduction lease car schemes in order to make some terms clearer. The Health Board expects to have completed the update of the documentation by the end of December 2019.</p>

Financial Assurance Report

Key Employment Tax issue	Health Board response and mitigating action
Termination payments	<p>In line with the Health Board's action plan, HMRC made a request for information in respect of all settlement payments made to employees in 2018/19 for the purpose of checking the Health Board's adherence to recent changes to legislation concerning Termination Payments.</p> <p>The Health Board returned its response to this request for information in early September 2019 and is currently awaiting HMRC's response.</p>
Home Technology Salary Sacrifice scheme (closed schemes)	<p>The Health Board has made a voluntary disclosure in respect of three schemes for which it did not report a transfer of asset benefit on forms P11D for scheme participants in respect of the 2017/18 tax year and earlier. The Health Board currently awaits the calculation of its liability in respect of the disclosure. HMRC have promised to return a full response by mid-January 2020.</p>

2.7 Compliance with Reporting requirements

- **Statutory Accounts 2019-20** – the date for submission is Friday 1st May 2020. As yet, no formal timetable has been issued by Welsh Government.
- **IFRS 17** – The International Accounting Standards Board (IASB) has issued IFRS 17 Insurance Contracts. This standard redefines what constitutes an insurance contract. At the last meeting of the All Wales Technical Accounting Group on 15th November it was agreed that the TAG sub-group – “New IFRS Implementation” would reconvene to start to identify the impact on NHS Wales. Implementation of the new standard is not until January 2022.
- **Task and Finish Group IFRS 16** – Work is still underway in relation to the impact of IFRS 16. Detailed work has been undertaken to identify all contracts which may contain leases and estimations have been made of the impact on the balance sheet as at 1st April along with the impact on depreciation charges.

The initial financial assessment of the impact of IFRS 16 was submitted to Welsh Government on 6th September. A further return was submitted on 14th November. This will allow Welsh Government to understand the potential impact of the standard on capital expenditure and depreciation for 2020/21.

Work is currently underway on an All Wales level on the impact of the following areas:

- i) the Picture Archiving Communication System (PACS) and General Practitioner Information Technology Systems. These are being co-ordinated by the Capital Technical Accounting Group
- ii) awaiting values from the District Value Office with regards to peppercorn leases, these will not be available until later this year
- iii) Information relating to the Managed Service Contracts has been received and the impact has been calculated

Financial Assurance Report

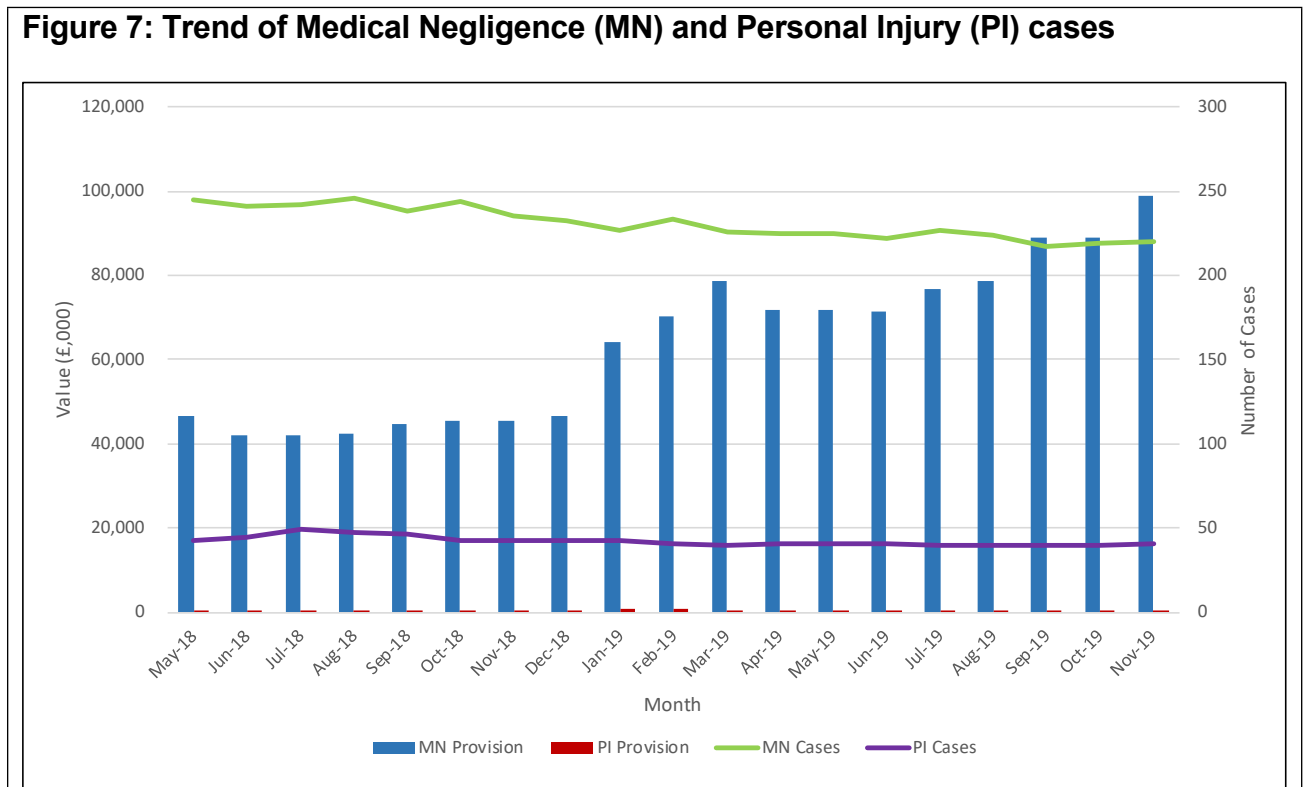
The Health Board is awaiting clarity from Welsh Government on how they propose to deal with the technical adjustments required to implement IFRS 16. The next submission to Welsh Government will be in January/February 2020.

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 November 2019 as reported via NWSSP Legal the number of cases and level of provision are as follows:

	No of cases	Level of provision
Medical negligence	220	£98.8m
Personal injury	41	£0.5m

- The graph below illustrates the level of Medical Negligence (MN) and Personal Injury (PI) provisions for a rolling year, from May 2018 onwards. The level of provision increased by £9.8m in the period October to November 2019 due to 2 large new 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.
- Due to the increase in claims values across Wales, WRP have had to increase the forecast for current and future expenditure which means that the risk sharing agreement will need to be invoked, and organisations will need to reflect this in reported financial positions.

Financial Assurance Report

- The table below shows the Welsh risk pool arrangements and forecast for future years additional funding requirement for Hywel Dda. In 2019/20, the additional funding requirement is £1.1m, which equates to 10.72% of the total WRP risk share model. Based on current estimates, the share will increase in future years to £1.5m in 2022/23.

	RSA %	2019/20	2020/21	2021/22	2022/23
	2019/20	£m	£m	£m	£m
Hywel Dda	10.72%	1.056	1.486	1.338	1.500

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 October 2019	30 November 2019	Justification provided
	Supplier	Value (£)	One-off or Period	Department	
HDD479	Getronics	£118,373.20	12 months	ICT	<p>Getronics (formally NEC Phillips) are the support arm for the manufacturer of our Phillips SOPHO switchboards at the sites GGH, PPH and BGH. These systems are nearly 16 years old and have been maintained by the same provider for those 16 years</p> <p>There are specific advantages with remaining with the manufacturer of support to ensure continuity of service, availability of spare parts and engineer knowledge of our environment</p>
HDD482	Healthedge Solutions	£282,814.81	36 months	HSDU	<p>The tracking and traceability for the decontamination processes of medical devices needs to be supported by Healthedge Solutions as Intellectual Property Rights are solely theirs. The Health Board's internal IT service are unable to support this product or any information/data contained within this product</p>

Appendix 2: Competitive Tenders awarded

	Period covered by this report:		1 October 2019	30 November 2019	
Ref	Supplier	Value (£)	One-off or Period	Department	Reason for tender
HDD-ITT-42634	British Assessment Bureau	£ 31,000.00	3 years	Estates	ISO14001 Certification
HDD-MIN-43112	Comcen	£ 33,073.95	One-off	IT	Video Conferencing Equipment for CICC Scheme

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

	Period covered by this report:	1 October 2019	30 November 2019		
Ref	Supplier	Value (£)	Date raised	Dispute	Progress to resolve
1	Inhealth Ltd	10,800.00	31/08/2019	No	Awaiting the service to receipt the Purchase order, now escalated to Head of the department
2	Inhealth Ltd	14,425.00	25/07/2019	No	Awaiting the service to receipt the Purchase order, now escalated to Head of the department
3	Carmarthenshire County Council	50,000.00	25/07/2019	Yes	2019/20 City Deal Invoice – In dispute with the Chief Executive
4	Johnson & Johnson Medical Ltd	29,250.00	08/04/2019	Yes	This is an original quoted invoice for the hire of power tools from the supplier, further invoices to the value of £86k has been received and the service is querying the level of charges with the supplier, this invoice is on hold further to concluding those discussions with the supplier
5	Becton Dickinson Dispensing	19,444.31	01/05/2019	No	Awaiting an official Purchase order to pay per the No PO No Pay policy, correspondence sent to supplier and this is followed up on a weekly basis
6	4S Information Systems Ltd	15,337.80	24/04/2019	No	Awaiting an official Purchase order to pay per the No PO No Pay policy, correspondence sent to supplier and this is followed up on a weekly basis
7	Carmarthenshire County Council	50,000.00	08/03/2019	Yes	2018/19 Share of City Deal invoice, £25k of the invoice value disputed as an invoice for £25k already paid in January 2019. Another email sent to the Council requesting a credit note for £25k and awaiting a response
8	Stryker UK Ltd	10,038.00	21/05/2019	No	Awaiting an official Purchase order to pay per the No PO No Pay policy, correspondence sent to supplier and this is followed up on a weekly basis
	TOTAL	199,295.11			

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

	Period covered by this report:		1 October 2019	30 November 2019	
Ref	Supplier	Value (£)	Date raised	Dispute	Progress to resolve
1	Astrazeneca UK Ltd	19,174.40	08/08/19	No	Invoice approved for payment 05/12/19 and will be paid by end of December. The delay was due to a slow reconciliation process by the debtor
2	Astrazeneca UK Ltd	50,332.80	08/08/19	Yes	Debtor is disputing the quantity received. Debtors Team is liaising with Pharmacy to resolve
3	Ex staff	19,389.85	05/06/19	Ex fraud case	No progress made via internal debt recovery. Referred to external debt collection
4	John Munrow Hospital Group	10,385.00	11/01/19	No	Attempts to recover via internal debt recovery methods exhausted. Referred to CCI Debt Collection
5	Ex staff	14,261.75	15/08/17	Part of fraud case	Judgement awarded under a court order. CCI have now been advised to pursue the next step of recovery via legal route which will be undefended action
6	Overseas visitor	22,658.00	14/03/16	No	This is with CCI debt collector, overseas agent has closed the file and CCI is reviewing the case
	TOTAL	99,282.05			

Appendix 5: Losses and Special Payments for approval

Ref	Losses and Special Payments Category	Value (£)	Explanation
	Period covered by this report:		1 October 2019 to 30 November 2019
1	Doctors accommodation	623.76	CCI unsuccessful and legal action uneconomical to pursue due to value of debt
2	Recharge of overseas visitor	630.00	CCI unsuccessful and legal action uneconomical to pursue due to value of debt
3	Ex Gratia	156.00	Loss of glasses
4	Ex Gratia	166.50	Damaged glasses
5	Ex Gratia	45.00	Accommodation for patient following cancelled surgery
6	Ex Gratia	1,558.00	Lost dentures
7	Ex Gratia	203.30	Pension charge
8	Ex Gratia	42.00	Patients travelling costs incurred through cancellations
9	Pharmacy wastage	16,263.48	Expired drugs in Pharmacy
	Total Losses (for approval)	19,688.04	

Appendix 6: Overpayment of Salaries

Period covered by this report: 1 October 2019 – 30 November 2019			
Ref	Reason for Overpayment	Value (£)	Number of invoices
1	Recovery of overpayment of salary following termination of employment with the Health Board	12,929.99	6
2	Over entitlement of leave on termination with the Health Board	902.61	2
3	Paid but the Health Board were made aware that although registered with the GMC, the Dr doesn't have a licence to practice in the UK	381.81	1
4	Recovery of enhanced maternity leave following termination of employment with the Health Board	1,394.91	1
		15,609.32	10