



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

<b>DYDDIAD Y CYFARFOD: DATE OF MEETING:</b>	21 April 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 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: <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 – 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 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 PSPP-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, the Wales Audit Office, 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>Figure 1: Compliance requirements for the Audit and Risk Assurance Committee</b>		
<b>Compliance requirement</b>	<b>Reporting</b>	<b>Frequency</b>
Scheme of delegation changes	<ul style="list-style-type: none"> <li>• Exception reporting for approval</li> </ul>	As and when
Compliance with Purchase to Pay requirements	<ul style="list-style-type: none"> <li>• Breaches of the No PO, No Pay policy</li> <li>• 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

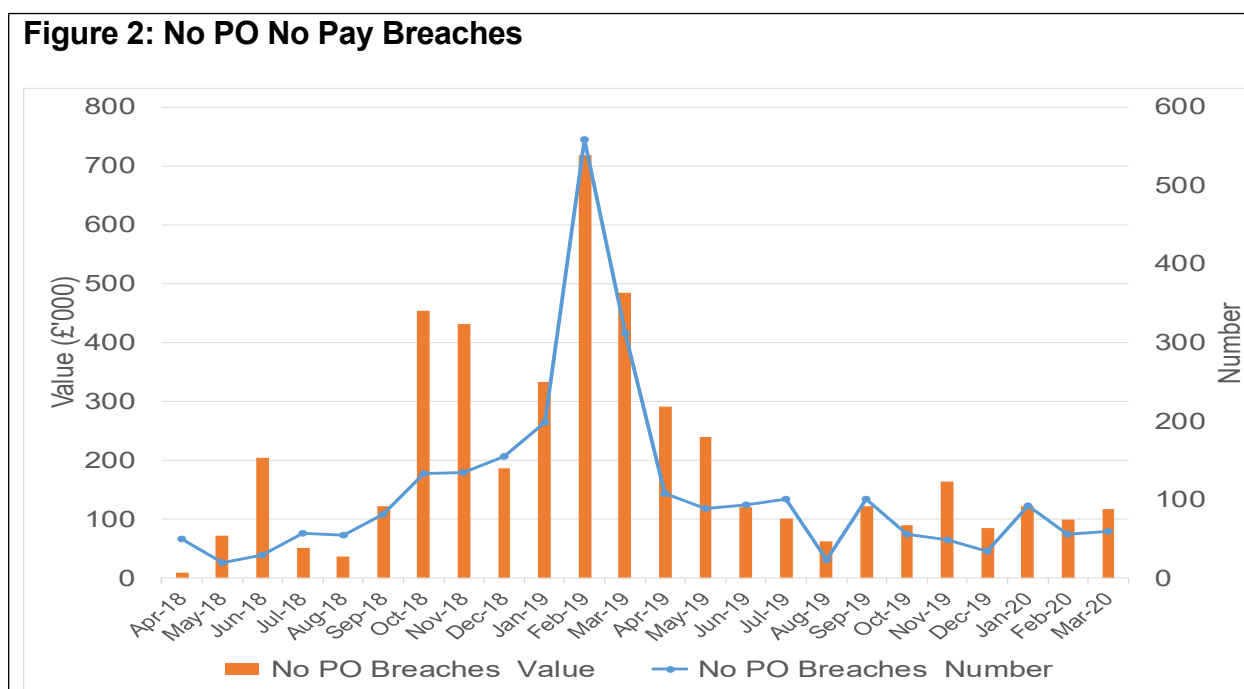
## 2.1 Scheme of delegation changes

- No changes to report.

## 2.2 Compliance with Purchase to pay requirements

### 2.2.1 Breaches of the No PO, No Pay policy

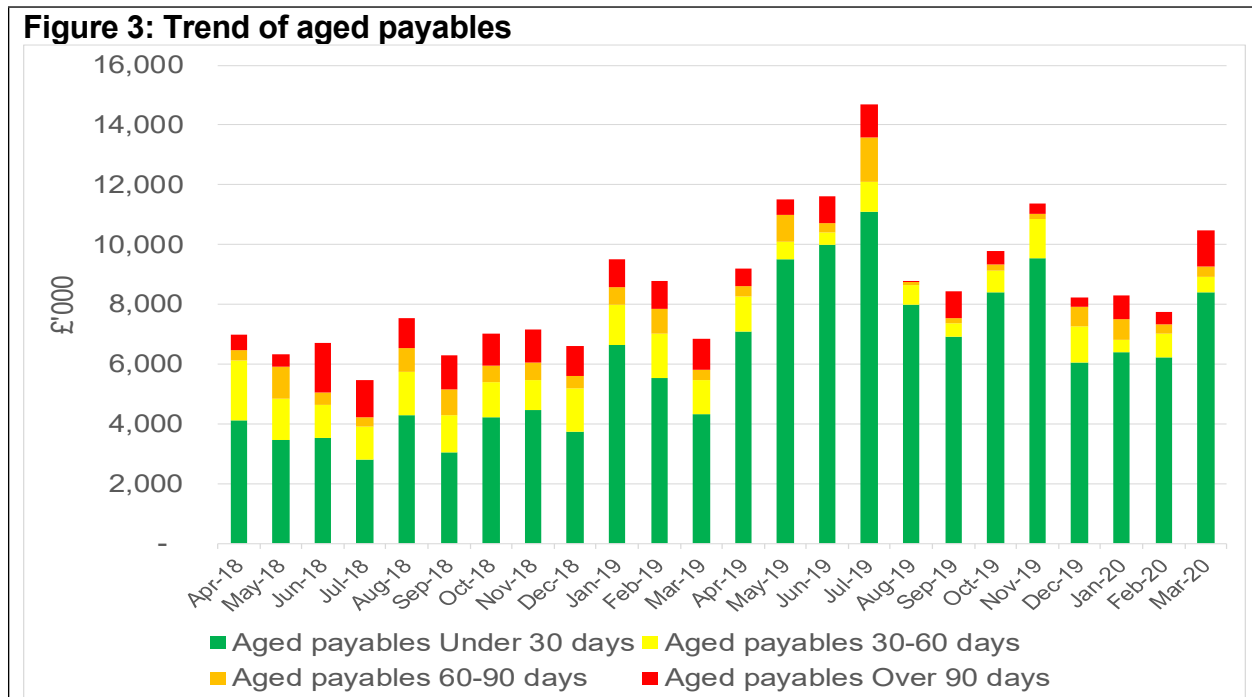
- The Health Board has adopted the All Wales No PO No Pay Policy, which will ensure that all non-pay expenditure (unless listed as an exception) is procured and received through the Oracle system.
- Figure below illustrates the numbers and value of breaches against the No PO No Pay policy. This consisted of 116 breaches totalling £217k between the months of February 2020 – March 2020, the cumulative position as at end of February was 254 breaches, £438k in total (31 January cumulative was 246 breaches, £569k in total).



### 2.2.2 Aged payable analysis

- The Health Board's Aged payable trend analysis is shown 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.
- As at 31<sup>st</sup> March 2020 there were £10.5m of unpaid supplier invoices in the Oracle financial ledger system (£8.3m at the end of January 2020), of these, £2m were over 30 days old, representing 20% of the overall outstanding number of invoices (£1.9m at the end of January 2020).
- Finance are working closely with NWSSP colleagues in Procurement and Accounts Payable targeting the invoices not paid within 30 days.

# Financial Assurance Report



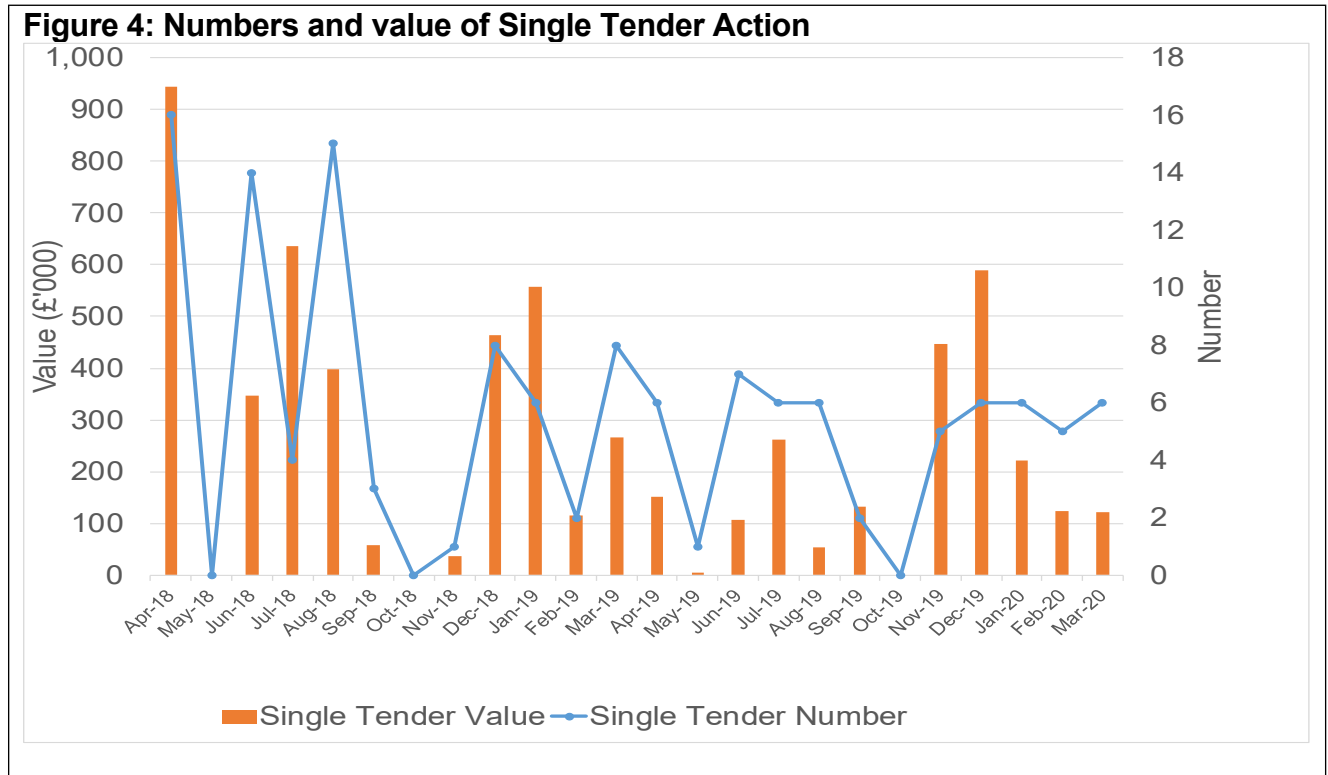
## 2.2.3 Public Sector Payment Policy (PSPP) compliance

- The Health Board achieved its PSPP target of paying 95% of its non-NHS invoices within 30 days in March 2020 with 96.83%, and an end of year position of 96.22%.

## 2.2.4 Single Tender Actions

- The use of single tender waivers is carefully managed and controlled by the Health Board.
- The Committee agreed that the 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 not included within future Financial Assurance Committee report.
- There were 2 Single Tender Actions (in excess of £25,000) approved in the period from 1<sup>st</sup> February 2020 to 31<sup>st</sup> March 2020 totalling £116,085 as detailed in Appendix 1.
- The graph below (Figure 4) shows the trend of all Single Tender Actions approved from April 2018 to 31<sup>st</sup> March 2020.

# Financial Assurance Report



## 2.2.5 Tenders awarded

- There were 7 competitive tenders awarded locally during the period from 1<sup>st</sup> February 2020 to 31<sup>st</sup> March 2020, totalling £3.128m, details of which can be seen in Appendix 2.

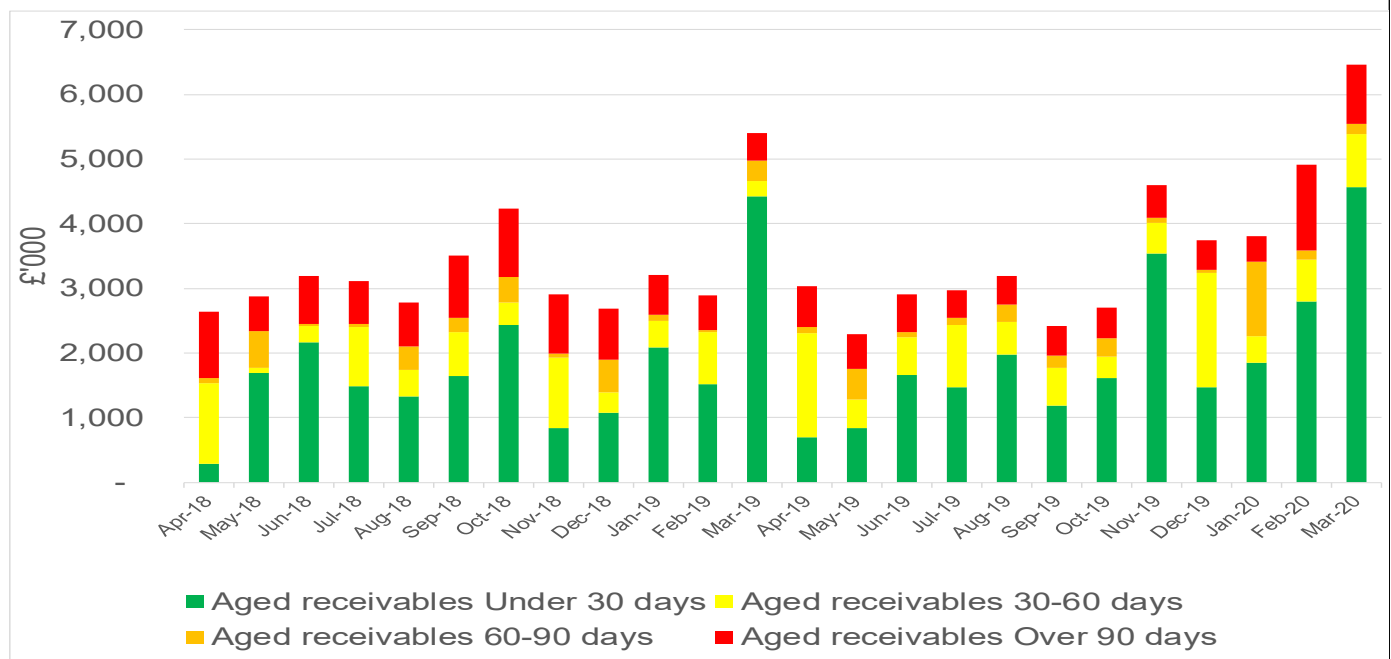
## 2.3 Compliance with Income to Cash

### 2.3.1 Aged Receivables

- As at the end of March 2020 there was £6.5m (31 January 2020 £3.8m) of debt owed to the Health Board, of this £4.6m (71%) (31 January 2020 £1.9m, 49%) was under 30 days old. The Health Board raises significantly more invoices in March due to end of year contract adjustments particularly in LTA/SLA's. £3.8m of the debts raised in March 2020 were to NHS Wales bodies, Local Authority and CCIGs.
- Appendix 4 includes details of the receivables in excess of £10,000 and 3 months and demonstrates the actions that 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 31<sup>st</sup> March amounted to £0.9m (31 January 2019 £0.4m). Of this sum, £0.53m is being managed on our behalf by our debt recovery agency, CCI.
- A sum of £51,655 is being repaid directly to the Health Board by instalment or salary deduction.

# Financial Assurance Report

**Figure 5: Trend of aged receivables**



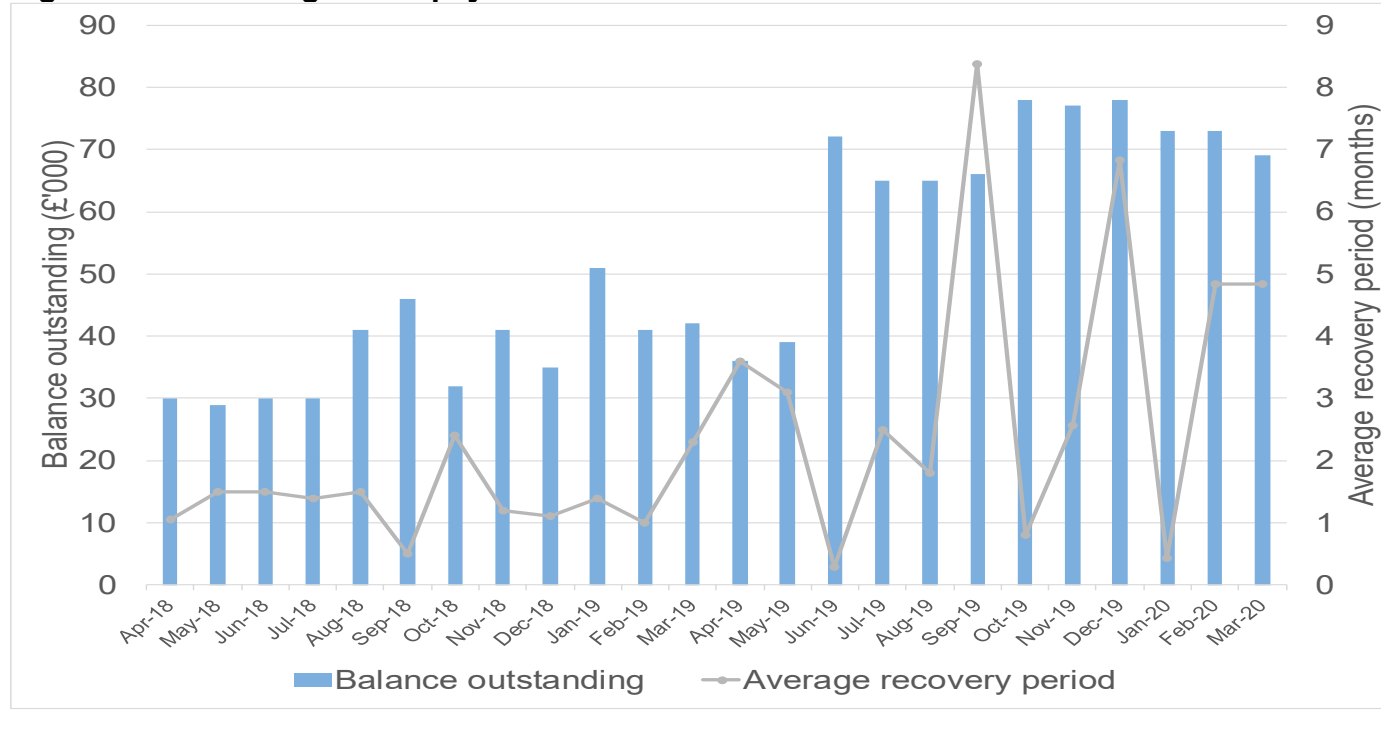
## 2.3.2 Overpayment of Salaries

- 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 February 2020 – March 2020.
- 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. March 2020 has seen a slight decrease in the debt balance but a slight increase in the average recovery period that shows that we are recovering income slower but the overall debt balance is reducing.



# Financial Assurance Report

**Figure 6: Trend of aged overpayments and recoveries**



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

- The Group has developed a draft Overpayments and Underpayments policy, once the Group has finalised the review, this will be circulated to relevant parties for consultation.
- A new procedure was initiated to ensure that the LCFS had first sight of any potential cases of overpayment fraud. This involves referral from the Payroll Team of any instances of overpayment which cover a period of 3 months or more, or are over a value of £5,000.
- Work is ongoing in eliminating the use of paper forms by developing a resource pack, to ensure 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 which was due to be rolled out in March 2020, this has now been delayed due to the COVID-19 outbreak.
- Overpayments are in future to be reported to the Directorate Performance Reviews to ensure there is increased accountability. Payroll will share a report of 'repeat offenders' on a monthly basis with Finance for inclusion in reporting packs.

## 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 £43,549 have been made for the period 1<sup>st</sup> February to 31<sup>st</sup> March 2020. The majority of this is due to Pharmacy, £19,657 due to expired drugs and £16,755 due to wastage.

# 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

- An update on the existing issues regarding VAT are set out in the following table:

Key VAT issue	Update
<b>HMRC 2018-19 COS VAT recovery review</b>	<p>No progress has been made in respect of this item since the last Committee due to there not being a mutually acceptable method for transferring the requested confidential data from HDdUHB to HMRC. HMRC are looking into providing a dispensation for NHS Wales' Secure File Sharing Portal so that the review can resume.</p> <p>HMRC have now informed the health board that it will postpone this review in light of the COVID-19 outbreak.</p>
<b>Home Technology Salary Sacrifice scheme (closed schemes)</b>	<p>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.</p> <p>Internally, the Staff Benefits managers (who administer the Home Technology scheme) are currently preparing a whole process document setting out all stages of administration of the schemes. This will ensure that steps are not missed in future.</p>
<b>Capital Front of House Scheme (Bronglais Hospital)</b>	<p>There are no updates in respect of this issue since the last report.</p> <p>The Health Board will next prepare a final scheme VAT calculation for HMRC's review following the finalisation of the scheme's accounts, expected April to May 2020.</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. The Health Board awaits HMRC's response.</p>
<p><b>Home Technology Salary Sacrifice scheme (closed schemes)</b></p>	<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.</p> <p>HMRC has calculated the Health Board's final liability as a result of this disclosure as being a total of £29,535.10, which includes interest of £410.10. The Health Board agrees with this amount and has been paid in full. We now await the closure notice which will bring this item to a conclusion.</p>

## 2.7 Compliance with Reporting requirements

- Statutory Accounts 2019-20** – as a result of the COVID-19 outbreak Welsh Government have changed the submission date of the Draft and Final accounts. The revised date for submission of the Draft accounts is now 5pm Friday 22<sup>nd</sup> May and Tuesday 30<sup>th</sup> June for the Final accounts, original dates were Tuesday 28<sup>th</sup> April and 29<sup>th</sup> May respectively.
- IFRS 17** – Insurance Contracts. The International Accounting Standards Board (IASB) has determined it will defer implementation of IFRS 17 for the private sector until 2023/24. WG implementation for the public sector is therefore on hold for the time being.
- 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.
- Standing Financial Instructions (SFIs)** – SFIs are issued by Welsh Government to NHS Wales. The Health Board has been working as part of the All Wales SFI reference group to update the SFIs. This work has now been completed and has been endorsed by the Main Steering group. The next step is for approval through Welsh Government. This involves a clear analysis of the changes to the new version to the exiting version in order for the lawyers at WG to approve the changes and then for ministerial advice to go forward. This work is underway at present with a completion target of June 2020, this may change due to COVID-19.

# Financial Assurance Report

- **VAT COS Review** - HMRC have announced there is an extension to the adjustment period for submitting COS VAT claims due to the COVID-19 pandemic. Any adjustment to COS recovery for the financial year 2019/20 can now be made up to and including the December 2020 VAT return, which must be submitted to HMRC no later than 7 February 2021. This is a one-off easement from the normal requirement to include adjustments on the June 2020 VAT return.
- **Confirmation of payee (COP)** – COP is an industry wide initiative in the banking sector to target Authorised Push Payment (APP) in the UK, particularly impersonation fraud, invoice redirection and new payment fraud. The service enables consumers, businesses and corporations to check the name of the account against the sort code and account number, providing an alert confirming whether or not the account details and account name match. In the last month the Health Board has been working with the Commercial Account Manager for Barclays to ensure that we comply. This resulted in a name change in our Barclays accounts from Hywel Dda Trust to Hywel Dda Health Board. There was no issue with our government bank account. Implementation was due to start by 31<sup>st</sup> March 2020; however, this has been postponed due to the outbreak of COVID-19.

## 2.8 Medical Negligence cases and Personal Injury

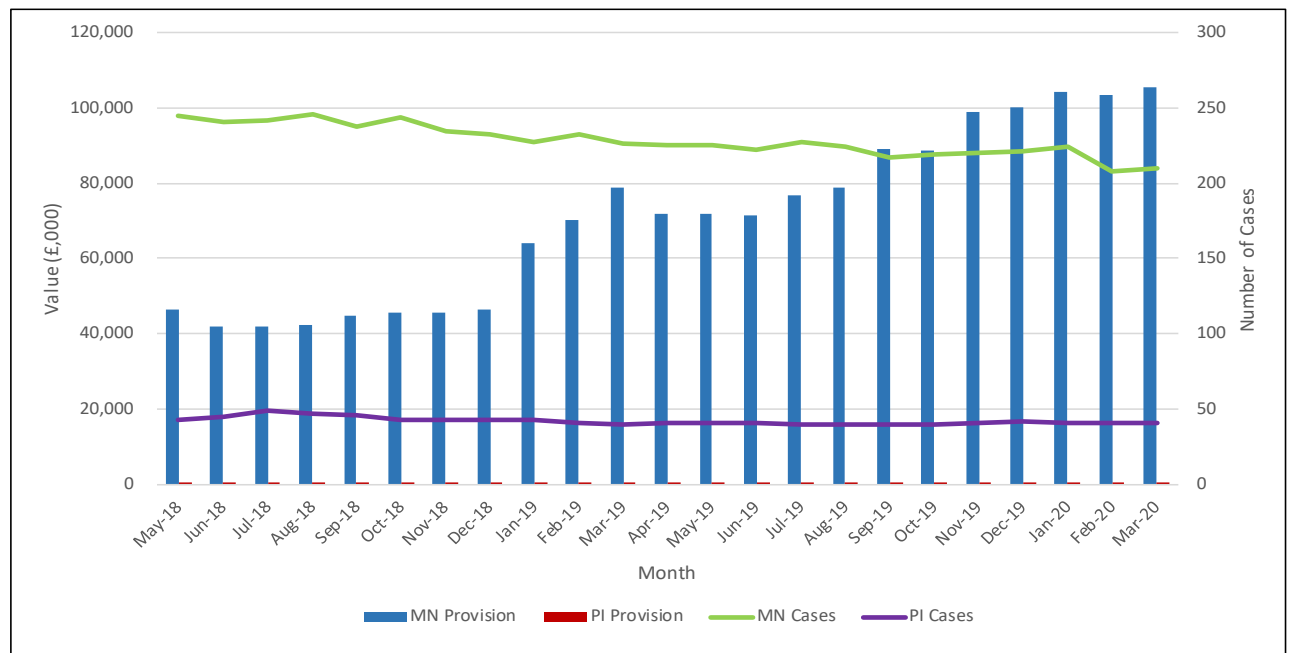
- The Health Board's medical negligence and personal injury cases are managed through NWSSP Legal. As at the end of March 2020, as reported via NWSSP Legal, the number of cases and level of provision are as follows:

	No of cases	Level of provision
Medical negligence	230	£105.3m
Personal injury	41	£0.6m

- The graph below (Figure 7) 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 £1.2m in the period January 2020 to March 2020. This was mainly due to an increase in the value of provisions required for existing cases.

# Financial Assurance Report

**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. The risk share has been invoked in 2019/20 and for Hywel Dda this is £0.4m.

## 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)

	Period covered by this report:		1 Feb 2020	31 Mar 2020	
Ref	Supplier	Value (£)	One-off or Period	Department	Justification provided
HDD503	CHG Meridian Ltd	£73,989	6 months	Scheduled Care	Olympus is the only supplier the Endoscopy unit could use as the endoscopy scopes are only compatible with the Olympus stack system
HDD506	Curium Pharma	£42,096	48 weeks	Pharmacy	Unable to supply nuclear medicine without the essential diagnostic equipment

## Appendix 2: Competitive Tenders awarded

Ref	Period covered by this report:		1 Feb 2020	31 Mar 2020	Reason for tender
	Supplier	Value (£)	One-off or Period	Department	
HDD-ITT-43691	Edmunds Webster	£563,844	To 1/5/20	Estates	Enablement works for X-Ray replacement projects
HDD-ITT-43820	Merlinfire	£48,439	To 31/3/20	Estates	Fire Alarm Systems Upgrades
HDD-MIN-43767	Bright Sparks	£106,898	To 31/3/20	Estates	PV Solar Panels
HDD-MIN-43917	BMI Werndale/St Josephs/Spire/Care UK	£1,500,000	1/1/20 to 31/3/20	Unscheduled Care	Outsourcing Orthopaedic Surgery
HDD-NHSE-MIN-21948-15	PWC	£800,000	2 years	Corporate	TCS Consultancy
HDD-OJEULT-43346	Rebecca Bartlett	£59,109	1/4/20 to 31/3/22	Primary Care	Optometric Advisor
HDD-OJEULT-43638	Neat Teeth Orthodontics	£50,000	1/2/20 to 31/3/20	Primary Care	Orthodontic Referral Service

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

	Period covered by this report:		1 February 2020	31 March 2020	
Ref	Supplier	Value (£)	Date raised	Dispute	Progress to resolve
1	Carmarthenshire County Council	50,000.00	08/03/2019	Yes	Still no resolution, the CEO is progressing with the County Council
2	Cygnnet Healthcare Ltd	16,968.00	10/10/2019	Yes	In dispute. The service manager is refusing to pay the invoice as Cygnnet delayed treatment to the patient. Further discussions are being held between the service and supplier, Finance have been in discussion with the service about how we can resolve this issue
3	Johnson & Johnson Medical Ltd	29,250.00	08/04/2019	No	Invoice paid 7 <sup>th</sup> April 2020
4	Health & Safety Executive	12,258.40	03/10/2019	No	As part of the No PO No Pay policy a Purchase Order has been requested, there is a query with the service regarding appropriate budget, this is now with the Director of Operations for approval
5	Health & Safety Executive	11,149.60	28/11/2019	No	As part of the No PO No Pay policy a Purchase Order has been requested, there is a query with the service regarding appropriate budget, this is now with the Director of Operations for approval
6	Maritime & Coastguard Agency	10,459.68	28/11/2019	Yes	There is a query with the service, further information has been passed to the service and Finance have chased up for approval of the invoice
7	Velindre NHS Trust	11,296.33	19/11/2019	No	Invoice has now been cancelled
8	Johnson & Johnson Medical Ltd	12,075.64	03/12/2019	No	As part of the No PO No Pay policy a Purchase Order has been requested, email chasers sent to Theatres SDM to raise new Purchase Order
9	NHS Supply Chain	16,982.33	26/11/2019	No	As part of the No PO No Pay policy a Purchase Order has been requested, the original Purchase order covering this service is insufficient to pay the invoices. Procurement have chased the service to action
	<b>TOTAL</b>	<b>170,439.98</b>			



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

	Period covered by this report:		1 February 2020	31 March 2020	
Ref	Supplier	Value (£)	Date raised	Dispute	Progress to resolve
1	Hafal	91,182.00	24/12/19	No	Debt has now been referred to CCI
2	NHS Bedfordshire CCG	10,172.00	25/11/19	No	Letter sent to DOF for non-payment prior to referral to CCI
3	NHS Enfield CCG	11,327.00	25/11/19	No	Letter sent to DOF for non-payment prior to referral to CCI
4	NHS Oldham CCG	13,609.00	25/11/19	No	Letter sent to DOF for non-payment prior to referral to CCI
5	NHS Cambridgeshire & Peterborough CCG	16,083.00	25/11/19	No	Letter sent to DOF for non-payment prior to referral to CCI
6	NHS Dartford, Gravesham & Swanley CCG	17,621.00	25/11/19	No	Letter sent to DOF for non-payment prior to referral to CCI
7	NHS Cannock Chase CCG	21,707.00	25/11/19	No	Letter sent to DOF for non-payment prior to referral to CCI
8	NHS South East Staffs & Seisdon Peninsula CCG	22,253.00	25/11/19	No	Letter sent to DOF for non-payment prior to referral to CCI
9	NHS Herefordshire CCG	39,268.00	25/11/19	No	Credit note sent for part value of the invoice and CCG have promised payment
10	NHS West Cheshire CCG	60,871.00	25/11/19	No	CCG have a back log of invoices to pay and they are working through
11	NHS Birmingham and Solihull CCG	112,874.00	25/11/19	No	Letter sent to DOF for non-payment prior to referral to CCI
12	Ex Staff	19,389.85	05/06/19	No	With CCI – This is currently with the litigation team to decide on best course of action
13	Ex Staff	14,261.75	15/08/17	No	With CCI - Letter of intent sent, debtor didn't respond within the required 30 days and this case is now under review with the Legal Team
	<b>TOTAL</b>	<b>450,618.60</b>			

## Appendix 5: Losses and Special Payments for approval

Ref	Losses and Special Payments Category	Value (£)	Explanation
	Period covered by this report:	1 February 2020 2019 to 31 March 2020	
1	Overseas Patient	870.00	CCI exhausted all collection efforts –they recommend closing the case
2	Doctors Accommodation	224.00	CCI unable to trace the debtor - they recommend closing the case
3	Overpayment of Salary	319.38	CCI have exhausted all collection efforts, balance due too low to proceed with legal action
4	Fees for Category II	102.50	Uneconomical to pursue via debt collection
5	Overpayment of Salary	79.17	Uneconomical to pursue via debt collection
6	Conference Fees	10.00	Uneconomical to pursue via debt collection
7	Hearing Aid	68.00	Uneconomical to pursue via debt collection
8	Drugs	21.06	Uneconomical to pursue via debt collection
9	Private Patient	32.50	Cannot trace patient, uneconomical to pursue via debt collection
10	Private Patient	37.50	Cannot trace patient, uneconomical to pursue via debt collection
11	Overpayment of Salary	44.37	Uneconomical to pursue via debt collection
12	Medical Equipment	100.00	Uneconomical to pursue via debt collection
13	Ex Gratia	360.00	Lost glasses claims
14	Ex Gratia	117.00	Patients travelling costs incurred through cancellations
15	Ex Gratia	4,753.20	Balancing Payment to Ex-Employee
16	Pharmacy	19,656.60	Expired drugs in Pharmacy
17	Pharmacy	16,754.67	Wastage drugs in Pharmacy
	<b>Total Losses (for approval)</b>	<b>43,549.95</b>	

## Appendix 6: Overpayment of Salaries

Period covered by this report: 1 February 2020 – 31 March 2020			
Ref	Reason for Overpayment	Value (£)	Number of invoices
1	Timing issue due to reduction in hours	935.17	2
2	Timing issue due to termination mid-month	3,243.36	5
3	Overpayment of Locum Hours	659.12	1
4	Overpayment of Statutory Sick Pay	360.09	1
		<b>5,197.84</b>	<b>9</b>