



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

DYDDIAD Y CYFARFOD: DATE OF MEETING:	27 August 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 principle 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.
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) STA-Single Tender Action VAT-Value Added Tax
Partion / Pwyllgorau â ymgynhorwyd ymlaen llaw y Pwyllgor Archwilio a Sicrwydd Risg: Parties / Committees consulted prior to Audit and Risk Assurance Committee:	UHB's Finance Team UHB's Management Team Executive Team Finance Committee

Effaith: (rhaid cwblhau) Impact: (must be completed)	
Ariannol / Gwerth am Arian: Financial / Service:	Financial implications are inherent within the report
Ansawdd / Gofal Claf: Quality / Patient Care:	Risk to our financial position affects our ability to discharge timely and effective care to patients
Gweithlu: Workforce:	Overpayments are reported within this report.
Risg: Risk:	Financial risks are detailed in the report.
Cyfreithiol: Legal:	The UHB has a legal duty to deliver a breakeven financial position over a rolling three-year basis and an administrative requirement to operate within its budget within any given financial year.
Enw Da: Reputational:	Adverse variance against the UHB's financial plan will affect our reputation with Welsh Government, 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 (PSP) 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

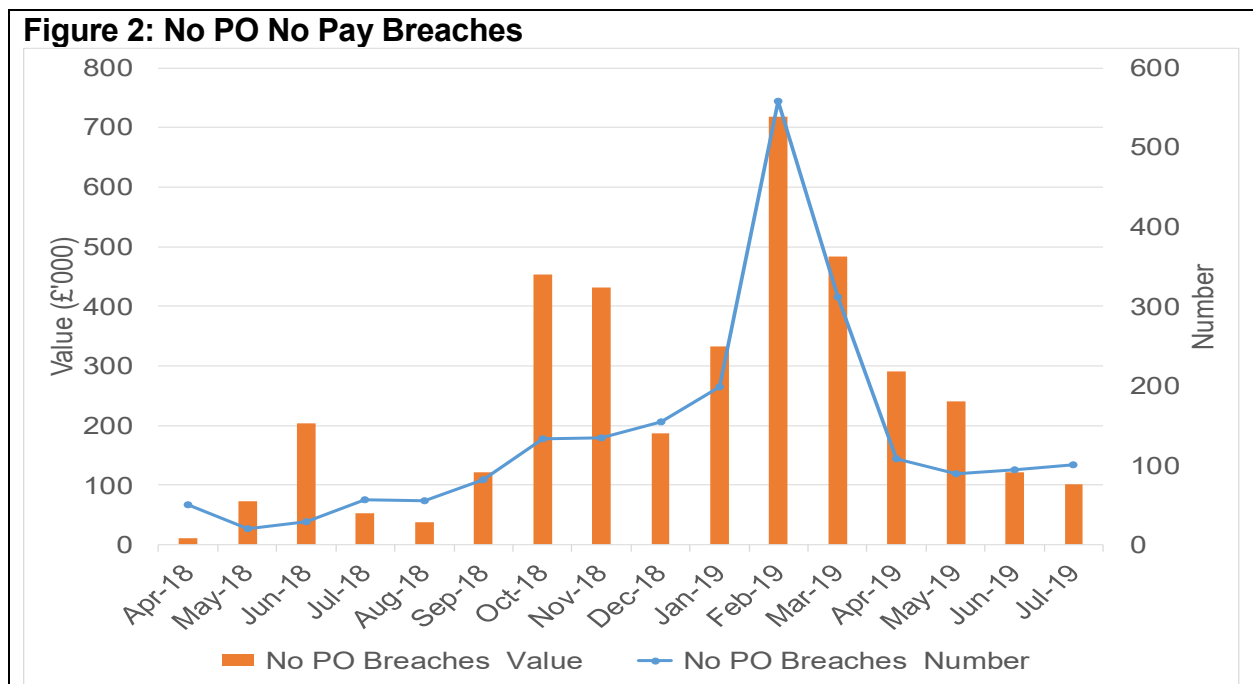
2.1 Scheme of Delegation Changes

- 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 received through the Oracle system.
- Figure 2 below illustrates the numbers and value of breaches against the No PO No Pay policy. This consisted of 195 breaches totalling £222k between the months of June 2019 – July 2019, the cumulative position as at end of July was 292 breaches, £505k in total (31 May cumulative was 452 breaches, £698k in total).

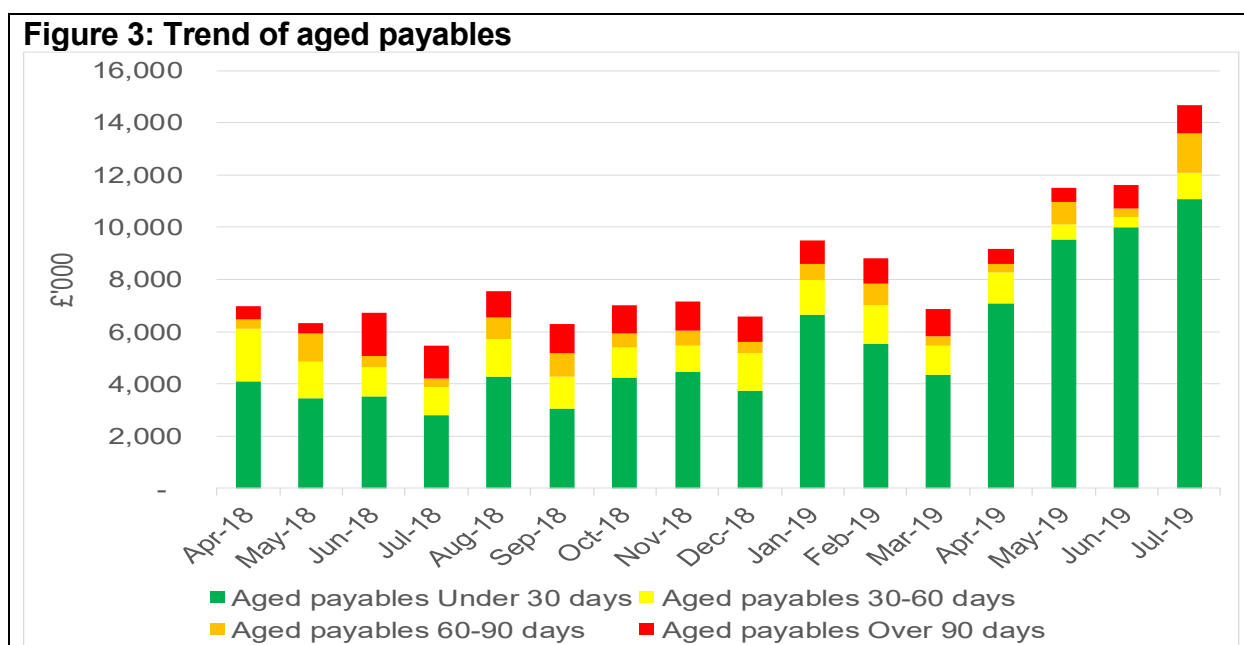


- The downward trend with regards the PO breaches is as a result of targeting areas of non-compliance with letters to suppliers as well as budget holders. This work continues, and it is pleasing to note that Hywel Dda's performance is one of the best across NHS Wales.
- There is a new Central Link Officer team in NWSSP which has only been operational since 22 July 2019; in the first week the team cleared circa 500 lines on hold across Wales. Continuation of this work will see a significant reduction in No PO No Pay invoices on hold in future months.

Financial Assurance Report

2.2.2 Aged Payable Analysis

- The Health Board's Aged payable trend analysis 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.
- There were £14.7m (31 May 2019 £11.5m) of unpaid supplier invoices in the Oracle financial ledger system as at the end of July 2019. Of these, £3.5m (31 May 2019 £2m) were over 30 days old, representing 24% of the overall outstanding number of invoices.
- July figures include a large number of high value invoices, the largest outstanding being in relation to the Bronglais front of house scheme, totalling £2.2m; these have since been paid.



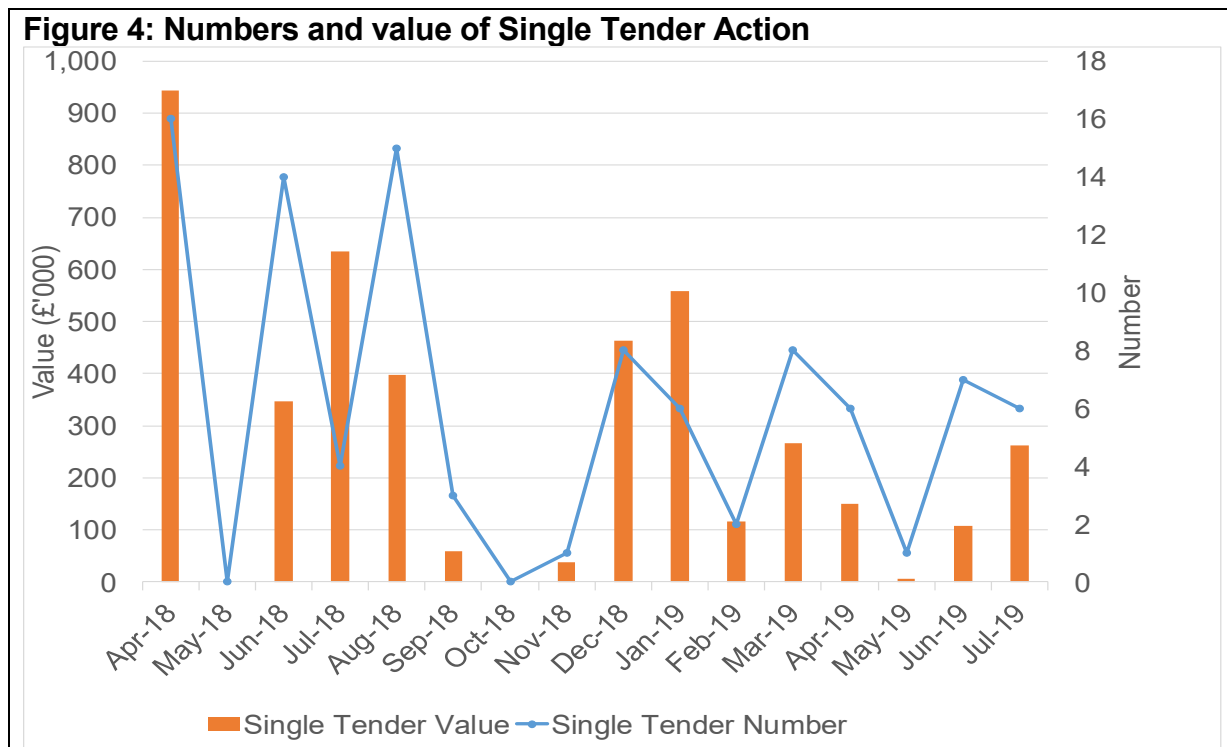
2.2.3 Public Sector Payment Policy (PSPP) Compliance

- The Health Board did not achieve its PSPP target of 95% of its non-NHS invoices being paid within 30 days in July 2019 with 92.28%, cumulative position of 94.59%.
- Whilst the July performance is disappointing, it is primarily due to two areas, Nurse bank invoices forms the majority followed by pharmacy invoices. Both areas have had staffing issues which has meant a large backlog of invoices not processed promptly. Finance are working closely with the respective departments to try and urgently resolve the backlog issue.

2.2.4 Single Tender Actions

- The use of single tender waivers is carefully managed and controlled by the Health Board. Figure 4 shows the trend noted in the period from 1 April 2018, to date.
- There were 3 Single Tender Actions (in excess of £25,000) approved in the period from 1 June 2019 to 31 July 2019 totalling £258,622 as detailed in Appendix 1.

Financial Assurance Report



2.2.5 Tenders Awarded

- There was 1 competitive tender awarded locally during the period from 1 June 2019 to 31 July 2019, details of which can be seen in Appendix 2.

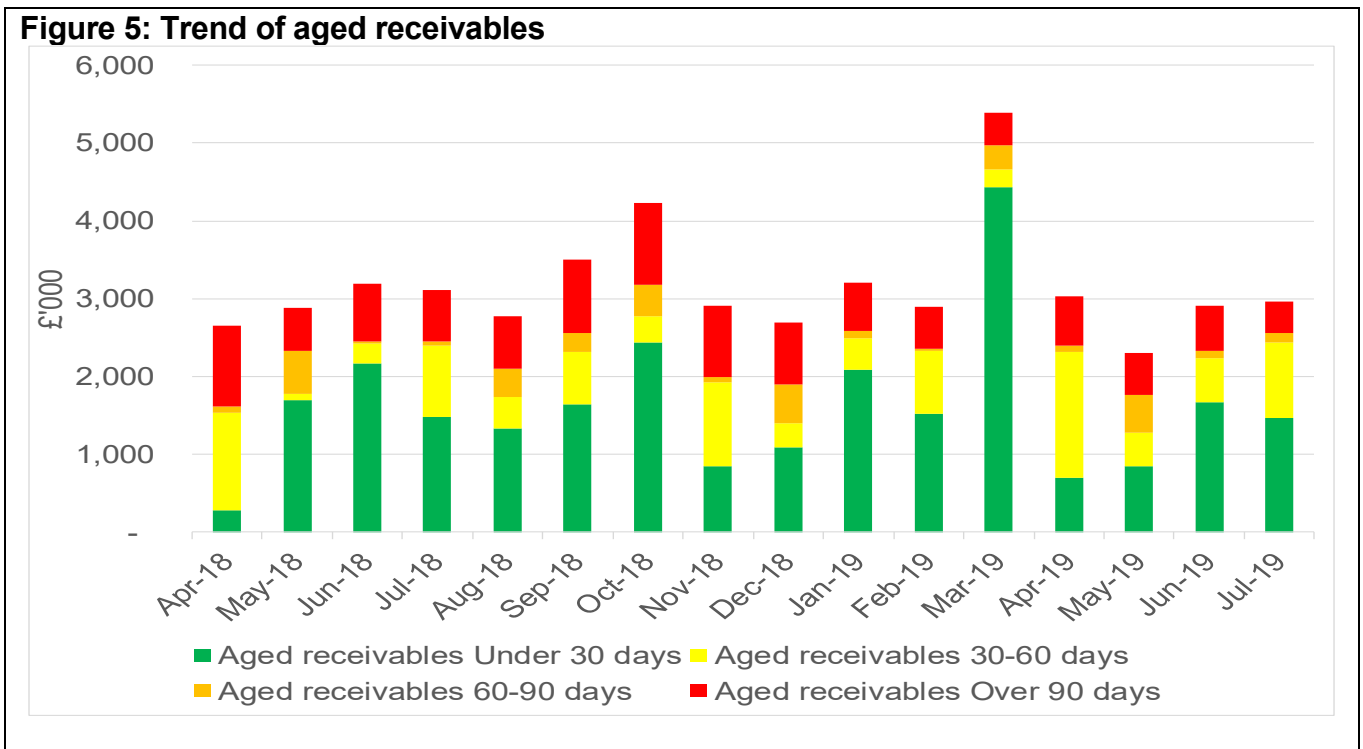
2.3 Compliance with Income to Cash

2.3.1 Aged Receivables

- As at the end of July 2019 there was £2.9m (31 May 2019 £2.3m) of debt owed to the Health Board, of this £1.5m (49%) (31 May 2019 £0.8m, 37%) was under 30 days old
- 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 31 July 2019 amounted to £0.4m (31 May 2019 £0.5m). Of this sum, £0.2m is being managed on our behalf by our debt recovery agency, CCI. A sum of £34,895 is being repaid directly to the Health Board by instalment or salary deduction.

Financial Assurance Report

Figure 5: Trend of aged receivables

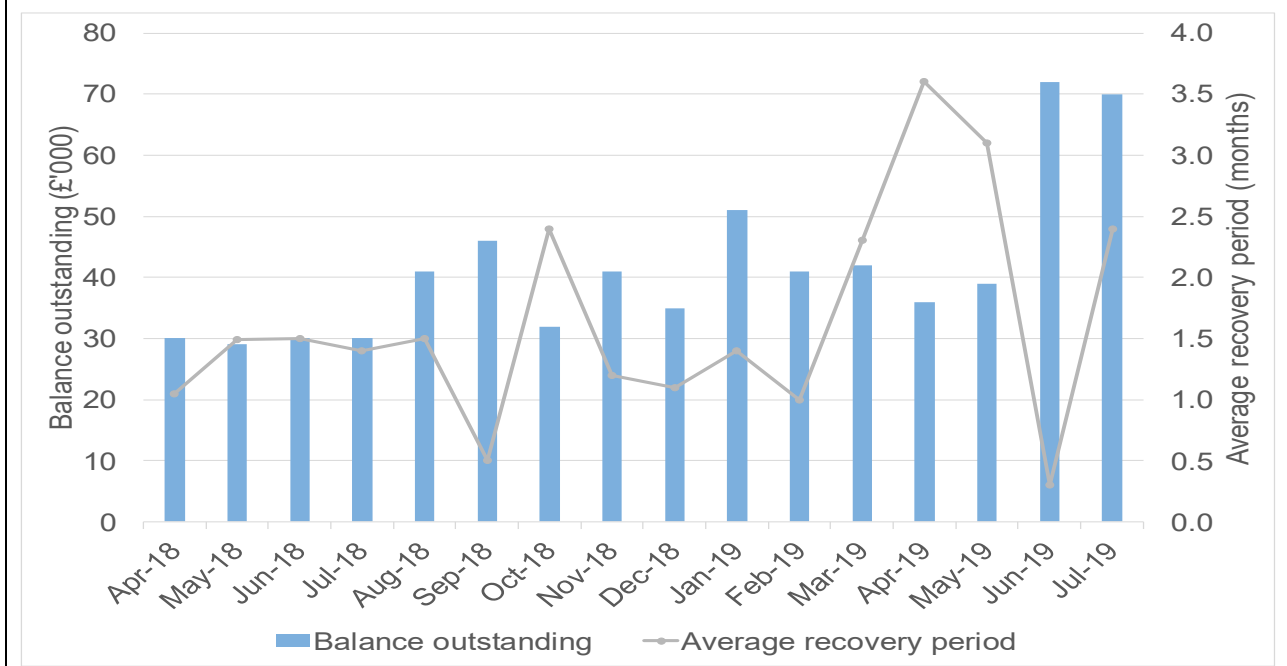


2.3.2 Overpayment of Salaries

- 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.
- A task and finish group consisting of Finance, Workforce and Payroll colleagues are meeting to discuss an improvement plan to reduce the number of overpayments of salaries processed each month. The balance outstanding will be monitored closely and Finance will continue to pursue these debts in accordance with the Health Board's debt collection policy and Overpayments Policy.
- The group will need to target the increasing number of overpayments due to termination of employment and the delay in receiving notification from managers. Appendix 6 shows the numbers and value of overpayments recovered in the period June to July 2019; of the 25 cases, 18 are as a result of delayed notification to payroll. A review of the Overpayments Policy itself has commenced and, comparing to other policies in NHS Wales, can be strengthened. This review is being undertaken by the Senior Finance Business Partner and Payroll Manager.
- The graph below (Figure 6) demonstrates the balance outstanding and the average recovery period to date, which shows the increasing numbers in the period June to July 2019.

Financial Assurance Report

Figure 6: Trend of aged overpayments and recoveries



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 £22,798 have been made for the period June to July 2019. The largest value item relates to the writing off of pharmacy products amounting to £22,753.

2.5 Compliance with Capital Requirements

- No issues to report.

2.6 Compliance with Tax Requirements

- HMRC has shared with the Health Board its latest Action Plan which sets out the work areas that HMRC will focus on during 2019/20 in order to expedite the Board to low risk status. The areas to be covered include a review of the Health Board's adoption of recently introduced legislation in connection with employment taxes, including new rules concerning Optional Remuneration Arrangements (salary sacrifice schemes), Termination payments and the Apprenticeship Levy, a review of VAT recovery under the Contracted-out Services regime as well as to conclude on current open enquiries regarding accounts receivable VAT and the Bronglais Front of House Designed for Life capital scheme.

Financial Assurance Report

2.6.1 Compliance with VAT Requirements

- No new issues have arisen and an update on the existing issues regarding VAT, are set out in the following table:

Key VAT issue	Update
HMRC Accounts Receivable inspection	<p>A request for information was received from HMRC in May 2019 in respect of nine selected invoices in respect of which no VAT was charged by the Health Board. The Health Board was asked to explain why no VAT was charged in each case and to provide copies of the underlying contracts to each supply in order to evidence the position taken.</p> <p>The Health Board has returned the requested information to HMRC and is now awaiting HMRC's response.</p>
Home Technology Salary Sacrifice scheme (closed schemes)	<p>The Health Board was liable to account for output VAT on the value of assets deemed to have been transferred to employees at the end of each scheme.</p> <p>Underpaid VAT of £58,000 has been voluntarily disclosed to HMRC. The Health Board is now awaiting the final assessment and payment request from HMRC.</p>
Capital Front of House Scheme (Bronglais Hospital)	<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>HMRC has agreed not to pursue the additional VAT recovery from the Health Board until the re-worked calculation has been agreed. The Health Board expects this matter to conclude by the end of October 2019.</p>

2.6.2 Compliance with Employment Tax Requirements

- An update on the key current issues within Employment Taxes and details of a new issue are set out in the following table:

Financial Assurance Report

Key Employment Tax issue	Health Board response and mitigating action
<p>GP Out Of Hours</p>	<p>HMRC has agreed to reduce the Health Board's liability in respect of this matter by a total of £278,501. This amount represents the total tax and National Insurance Contributions (NIC) that HMRC has been able to clearly identify as having been declared and paid by the GPs in question in respect of the same income. The maximum liability of the Health Board in respect of this matter has now fallen to circa. £402-410k, inclusive of late payment interest and penalties.</p> <p>Following a failed attempt at requesting HMRC's agreement to a further reduction in the liability and after consideration of the risks associated with pursuing the matter further, the Health Board has decided to settle in respect of the enquiry.</p> <p>We are now waiting for HMRC to provide the confirmation letter which will bring the enquiry to a close. The Health Board expects the position to be finalised and final liability settled by the end of September 2019. The Health Board has provided £667,539 in total in respect of this matter.</p>
<p>Issues with Payroll transmitting RTI information to HMRC</p>	<p>An aged issue exists with an overpayment of Tax & NI due to the information being generated from the Payroll system providing a different value for the Oracle General Ledger to that transmitted to HMRC via the RTI process. Payroll are working with HMRC to resolve the issue. We expect the issue to conclude by the end of October 2019.</p>
<p>Due diligence review of net deduction leased car schemes</p>	<p>In response to a possible risk identified as part of the Employment Taxes due diligence review carried out by KPMG, the Health Board has commissioned KPMG to conduct a deeper review into the Health Board's net deduction leased car schemes with a view of gaining reassurance that individual taxable car benefit charges in respect of employees on the schemes have been calculated appropriately.</p> <p>The Health Board received the findings of the review in June 2019. Assurance was obtained in respect of the Health Board's method of calculating car benefit charges in respect of the schemes in question and consequently in respect of its past forms P11D. The review recommended that the wording of the lease car scheme guidance document be amended to mitigate risks which continue to persist.</p> <p>The Health Board expects to complete its review and amendment of the lease car scheme documentation by the end of October 2019.</p>

Financial Assurance Report

Key Employment Tax issue	Health Board response and mitigating action
Termination payments	In line with the Health Board's action plan, HMRC has made a request for information in respect of all payments to employees in 2018/19 in respect of which recent changes to Termination Payments legislation may have impacted. We are currently collating the information requested with a view of returning the information by 25 August 2019.
Home Technology Salary Sacrifice scheme (closed schemes)	<p>The Health Board has notified HMRC that it will make a voluntary disclosure in respect of three schemes for which it did not report a transfer of asset benefit on the forms P11D for scheme participants in respect of the 2017/18 tax year and earlier.</p> <p>The Health Board's liability in respect of the disclosure has yet to be calculated but is expected to be less than £100k.</p>

2.7 Compliance with Reporting Requirements

- At the last meeting of the Finance Committee, held on 22 July 2019, the Health Board's control total was reported as £25m. Plans are being developed to achieve this position.
- Statutory Accounts 2018-19** - The accounts have now been signed by the Auditor General.
- Task and Finish Group IFRS 16** – Information has been provided by Estates and Procurement. Work is underway to calculate the potential impact of the changes associated with IFRS16. In line with discussions held at the All Wales Capital Technical Accounting Group, the Health Board will be providing Welsh Government with an update on this work early in September 2019. Our approach to this work has been shared with Wales Audit Office, more detailed discussions will take place in September. A paper which will detail the work undertaken and financial impact will be prepared for the Finance Committee in September.

2.8 Medical Negligence Cases and Personal Injury

2.8.1 July 2019 Update

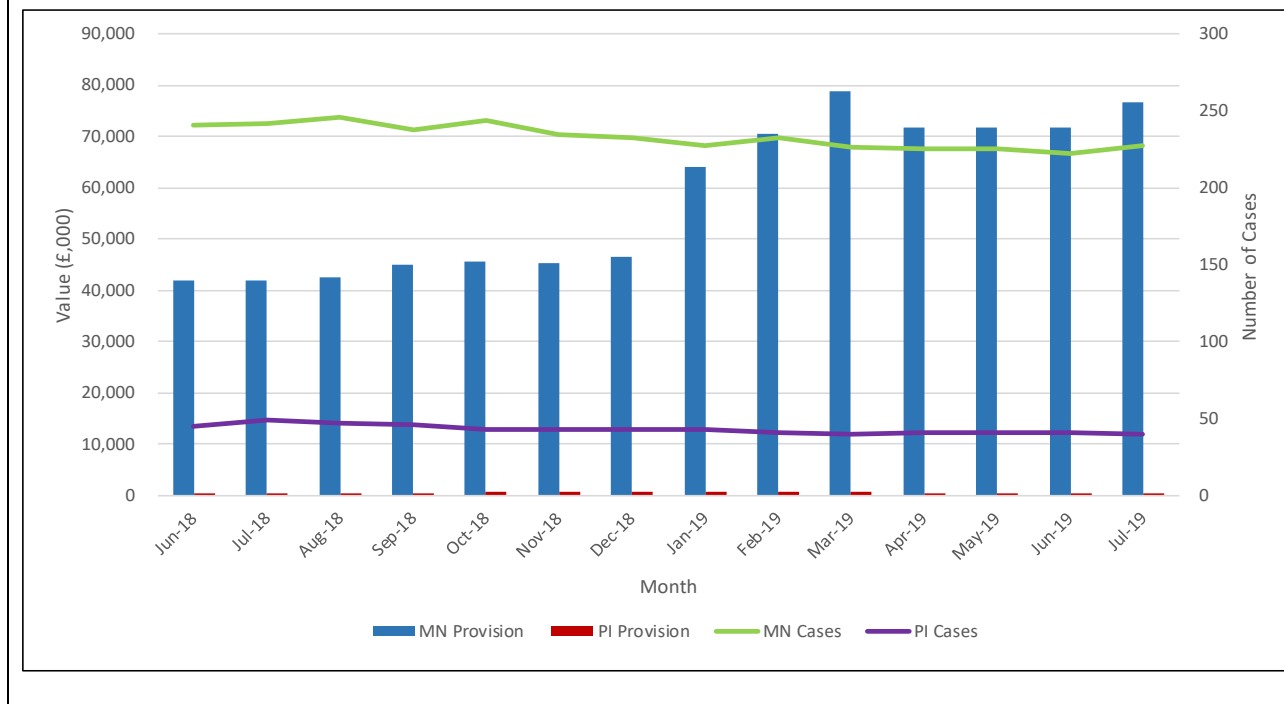
- The Health Board's medical negligence and personal injury cases are managed through NWSSP Legal and Risk Services. As at the end of July 2019, as reported via NWSSP Legal and Risk Services, the number of cases and level of provision are as follows:

	No of cases	Level of provision
Medical negligence	227	£76.6m
Personal injury	40	£0.4m

- The graph below illustrates the level of Medical Negligence (MN) and Personal Injury (PI) provisions for a rolling year, from June 2018 onwards. The level of provision increased significantly from December 2018 to January 2019, due to one large case with a provision of £16.2m.

Financial Assurance Report

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



2.8.2 Retrospective Analysis – Medical Negligence Provision

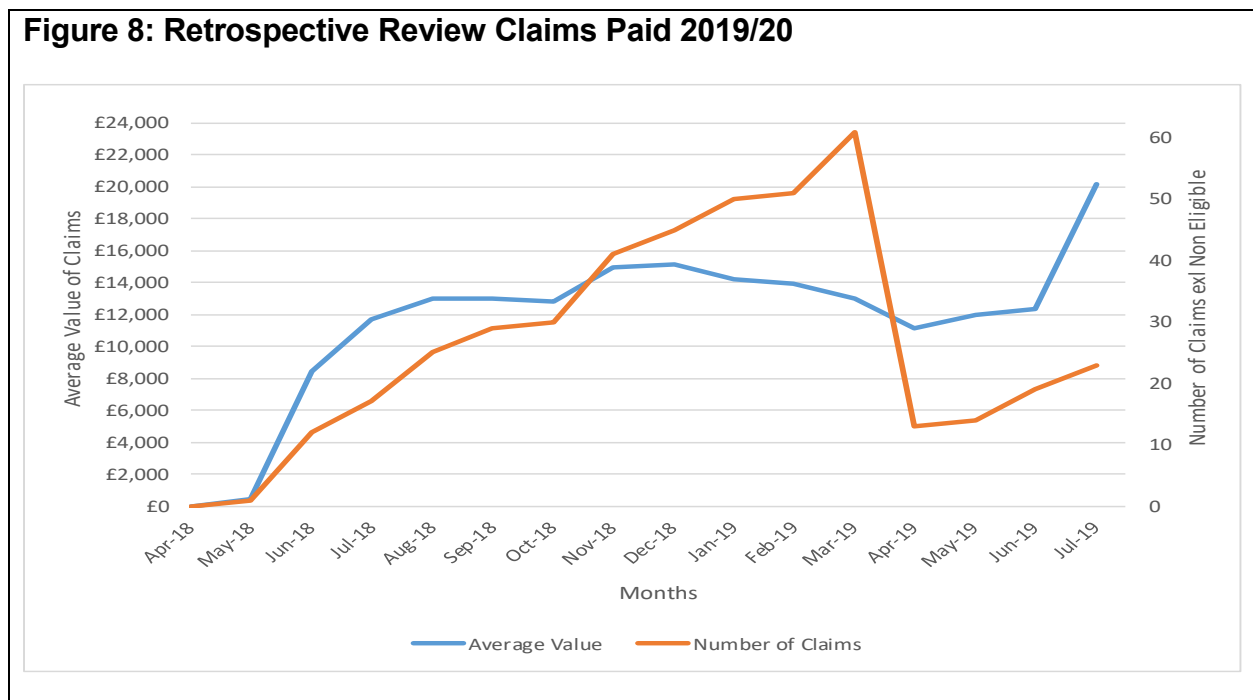
- Each month NWSSP Legal and Risk Services provide Health Boards with a quantum report for their own Health Board. This report provides the latest financial details for each case, for example, the value (split between losses and costs), the expected settlement date and the POL (Probability of Loss). The key driver for calculation of provision for the Health Board is the POL. Only those cases deemed POL1-2, therefore over 50% probability will be included as a provision for the Health Board.
- The Health Board is liable for the first £25k for each case.
- LaSPaR (Losses and Special Payments Register) and the ledger is updated monthly with the changes to ensure the Health Board's month end position is up to date.
- This process is verified as part of the Annual Accounts audit by Wales Audit Office.
- NWSSP Legal and Risk do not hold retrospective information for each Health Board. Finance have therefore taken a sample of cases to show the case when it was first provided, to its conclusion.
- The table below shows a sample of 5 cases which closed in the last 12 months. The opening provision figure provided by NWSSP Legal and Risk Services when the case opened has been sufficient in all of the sample cases to cover the closing liability.

Financial Assurance Report

Case number	Date case opened	Opening provision £	Date case closed	Closing provision £
12RYNMN0068	May-13	963,497	Jun-19	191,377
16RYNMN0056	Jul-16	33,297	Mar-19	6,547
18RYNMN0032	May-18	100,840	Nov-18	91,106
18RYNMN0028	Nov-18	38,000	May-19	33,402
17RYNMN0099	Dec-18	22,500	May-19	11,570

2.9 CHC Retrospective Reviews

- As at 31 March 2019 a provision of £2m was held for the retrospective review of Continuing Health Care (CHC) cases. This was made up of 123 potential claims with an average expected value of £16,700.
- As at the end of July 2019, 26 claims had been processed, of which 23 were found eligible for payment.
- The average payments made between April 2019 and July 2019 have ranged from £11,100 to £20,151. The calculation of the average is based on the total amount of the claims paid in that specific month. The average has been impacted by a large Phase 5 retrospective claim of £41,277 which was paid out in July 2019.
- Retrospective Review cases are reviewed monthly by the CHC finance team and CHC officers.
- Figure 9 below shows the analysis of the average value of claims and the number of monthly claims processed. The number of claims processed was increasing steadily with a peak in March 2019, whilst the average has remained fairly static until the peak in July 2019 due to the large claim received.



Financial Assurance Report

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 June 2019	31 July 2019	Justification provided
	Supplier	Value (£)	One-off or Period	Department	
HDD455	Medled	£38,399	10 months	Nursing Directorate	Crucial for implementation of the Quality Improvement Strategic Framework for promoting continuous improvement.
HDD462	Boston Scientific	£48,025	4 years	Clinical Engineering	Renewal of maintenance contract for Suppliers own equipment required for day to day running of Urology
HDD467	Beckman Coulter	£172,198	2 years	Blood Science	Extension to the maintenance contract for Haematology analysers to allow full blood count analysis whilst the Health Board completes its Haematology Procurement program.

Appendix 2: Competitive Tenders awarded

	Period covered by this report:		1 Jun 2019	31 July 2019	
Ref	Supplier	Value (£)	One-off or Period	Department	Reason for tender
HDD-MQ-SLLIP2	ECF training	£ 16,600.00	One off	Workforce	SLLIP2 Training Programme

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

Period covered by this report : 1 June 2019 to 31 July 2019					
Ref	Supplier	Value (£)	Date raised	Disputed	Progress to resolve
C1011425	BECTON DICKINSON	13,276.09	11/04/2019	No	Awaiting a valid PO from supplier per the No PO No Pay policy, reminder letters sent weekly to the supplier
C1011454	BECTON DICKINSON	13,409.64	11/04/2019	No	Awaiting a valid PO from supplier per the No PO No Pay policy, reminder letters sent weekly to the supplier
MRJ/120680DR	CAPSTICKS SOLICITORS	12,000.00	29/03/2018	No	Paid on the 12/08/19
425638	CAPSTICKS SOLICITORS	11,110.80	11/04/2019	No	Paid on the 12/08/19
95220180	CARMARTHENSHIRE COUNTY COUNCIL	50,000.00	08/03/2019	No	Further to advice from the Chief Executive's department, charge is £25k and the Health Board is chasing a credit note for £25k against this invoice
87100035897	CEREDIGION COUNTY COUNCIL	13,624.97	29/03/2019	No	No issue with invoice, awaiting approval by Service manager. This has been chased again on the 12th August 2019
26447	CP PLUS LTD	18,093.43	31/03/2019	No	Credit note no 2489 cancelled invoice
443261	IN PRACTICE SYSTEMS LTD	10,200.00	22/04/2019	No	Released for payment 12/08/19
M0001154357	PEMBROKESHIRE COUNTY COUNCIL	11,125.00	22/02/2019	No	Paid on the 05/08/19
M0001169261	PEMBROKESHIRE COUNTY COUNCIL	22,000.00	25/03/2019	No	Pembrokeshire Carers invoice was sent to the incorrect budget holder, AP have now diverted to the correct budget holder to approve payment.
M0001173916	PEMBROKESHIRE COUNTY COUNCIL	11,125.00	27/03/2019	No	Paid on the 05/08/19
M0001183623	PEMBROKESHIRE COUNTY COUNCIL	11,125.00	25/04/2019	No	Paid on the 05/08/19
6571040277	ROCHE DIAGNOSTICS	26,073.14	05/04/2019	No	Awaiting a valid PO from supplier, Procurement have also asked the Health Board's Diabetes Lead to arrange.
905001716	SWANSEA UNIVERSITY	10,725.69	23/04/2019	No	Validated for payment, will be on the next BACS run w/c 12th August
2246336A	TRUSTMARQUE	197,760.00	23/07/2016	No	AP are chasing supplier for a credit note and a new invoice to be issued in order to make payment.

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

Period covered by this report: 1 June 2019 to 31 July 2019					
Ref	Supplier	Value £	Date raised	Dispute	Progress to resolve
1	Overseas Visitor	22,658.00	14-Mar-2016	Overseas	Overseas visitor case is with CCI Debt Collection. CCI have successfully traced customer in Germany. Instructed CCI to pass to Agent in Germany 25.06.19
2	Ex Staff	14,261.75	15-Aug-2017	Part of a fraud case	£300 payment made to HMCS following a court order. The balance is being pursued via CCI debt collection
3	John Munroe Hospital Group	10,385.00	11-Jan-2019	No	Letter has been sent to the DoF on 7th August regarding pursuing potential legal action
4	Carmarthenshire County Council	12,636.87	14-Feb-2019	No	Under query with the Council. Council has stated that it has offset the against other invoices due to them. Finance are still awaiting details, have sent another chaser to the Council to confirm details
5	Carmarthenshire County Council	12,712.28	24-Apr-2019	No	Carmarthenshire CC have promised payment by 16th August
6	Carmarthenshire County Council	18,954.29	24-Apr-2019	No	Carmarthenshire CC have requested clarification on some of the charges on the invoice, but they have confirmed it is not in dispute
7	Carmarthenshire County Council	21,878.87	24-Apr-2019	No	Carmarthenshire CC have promised payment by 16th August
8	Carmarthenshire County Council	25,890.74	24-Apr-2019	No	Carmarthenshire CC have promised payment by 16th August
9	Powys Local Health Board	20,812.88	09-May-2019	No	Letter sent to Director of Finance, further copy invoices requested and sent back, Powys have confirmed they envisage no issues and will action and pay urgently

Appendix 5: Losses and Special Payments for approval

Period covered by this report: 1 June 2019 to 31 July 2019		
Loss and Special payment category	Value (£)	Explanation
Pharmacy wastage	22,752.81	Expired drugs in Pharmacy
Ex Gratia	45.00	Replacement shoe for patient after error with alteration
Total Losses (for approval)	22,797.81	

Period covered:	1 June 2019	31 July 2019	
Write off of Debt	Value (£)	Explanation as to why the debt cannot be recovered	
			No of Invoices
Recharge of overseas visitor	£7,027.00	Debtor is deceased. Family have disputed the debt for a number of years. Unlikely to recover.	1
Charge for paediatric admission – overseas visitor	£2.54	Last payment received December 2018, proposed write off due to low value.	1
Recharge for general medicine emergency admission	£3,396.00	Overseas agents have exhausted all pre legal recovery routes. Overseas agents have recommended to write off due to low value versus cost to pursue.	1
Recharge for general medicine emergency admission	£4,933.00	Overseas agents have exhausted all pre legal recovery routes. The debtors' financial position has indicated difficulty in recovery due to other debts. Overseas agents have recommended to write off due to low value versus cost to pursue.	1
Charge for paediatric admission – overseas visitor	£598.00	Debtor has returned to the US and cannot be traced. Overseas agents have recommended to write off due to low value versus cost to pursue.	1
Charge for paediatric admission – overseas visitor	£2,015.00	Debtor has returned to the US and cannot be traced. Overseas agents have recommended to write off due to low value versus cost to pursue.	2

Appendix 5: Losses and Special Payments for approval

Recharge of overseas visitor	£4,250.18	Debtor has deceased. No response from Executors' Estate in Zimbabwe.	4
Charge for paediatric admission – overseas visitor	£5,559.00	No documentation on file. Overseas agent cannot locate debtor.	1
Total Write Off (for approval)	£27,780.72		12

Appendix 6: Overpayment of Salaries

Period covered by this report: 1 June 2019 to 31 July 2019			
Ref	Reason for Overpayment	Total Value £	Number of Invoices
1	Recovery of Overpayment of Additional Duties Payment	390.00	1
2	Recovery of Overpayment of bank salary paid at incorrect pay rate	314.94	1
3	Recovery of Overpayment of Salary following incorrect contracted hours	19,389.85	1
4	Recovery of Overpayment of Salary following overtaken annual leave entitlement	154.01	1
5	Recovery of Overpayment of Salary Following Reduction in Hours	1,723.27	1
6	Recovery of Overpayment of Salary following termination of Employment with the Health Board	15,977.28	18
7	Recovery of Overpayment of Salary of Bank Salary	99.44	1
8	Recovery of Underpaid Salary Sacrifice deduction following termination of employment with the Health Board	142.55	1
		38,191.34	25