

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

DYDDIAD Y CYFARFOD: DATE OF MEETING:	14 December 2021
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)**

Er Sicrwydd/For Assurance

**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:

- Discuss and note the report;
- Approve the changes to the Scheme of Delegation detailed in section 2.1;
- Approve the write-off of Losses and Special Payments over £5k as detailed in Appendix 4;
- Take assurance from the process followed in:
 - the implementation of locally agreed enhanced rates; and
 - the change to nationally agreed enhanced rates.

Amcanion: (rhaid cwblhau) Objectives: (must be completed)	
Committee ToR Reference Cyfeirnod Cylch Gorchwyl y Pwyllgor	2.4 The Committee's principal duties encompass the following: 2.4.2 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. 3.14 Approve the writing-off of losses or the making of special payments within delegated limits. 3.16 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 and activity recorded in the procurement Bravo system.
Rhestr Termiau: Glossary of Terms:	AP-Accounts Payable AR –Accounts Receivable CF –Counter Fraud COS-Contracted Out Service VAT COVID-19 – Coronavirus COP- Confirmation of Payee ECN- Error Correction Notice EOY – End Of Year ERs NI-Employers National Insurance HMRC-Her Majesty's Revenue and Customs HOLD- Invoices that cannot be paid, as there is a query with the price or quantity or validity ICF – Integrated Care Fund IFRS – International Financial Reporting Standards NWSSP-NHS Wales Shared Services Partnership

	<p>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</p>
<p>Partïon / Pwyllgorau â ymgynhorwyd ymlaen llaw y Pwyllgor Archwilio a Sicrwydd Risg: Parties / Committees consulted prior to Audit and Risk Assurance Committee:</p>	<p>UHB's Finance Team UHB's Management Team Executive Team Sustainable Resources Committee</p>

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, Audit Wales 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 • Instructions for noting • Public Sector Payment Policy (PSPP) compliance • Tenders awarded for noting • Single tender action 	Quarterly
Compliance with Income to Cash requirements	<ul style="list-style-type: none"> • 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

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2.1 Scheme of delegation changes

2.1.1 Change to capital requisition approval limit

The Director of Finance has approved an increase to the limit of the Assistant Director of Finance (Financial Planning & Statutory Reporting) from £0.5m to £1.0m for the approval of capital requisitions. This is only for schemes that have already been agreed via the Capital approval process and will be pre-approved by the Head of Capital Planning for assurance of their validity. These requisitions currently default to the Chief Executive for approval. All requisitions in excess of £1m will continue to require one-off limit increase approval by the Director of Finance.

2.1.2 Proposal to require sign-off of funding bid requests by Director/Deputy Director of Finance

The scheme of delegation focus is on commitment of expenditure with specified limits set for types of spend and the officers who can approve that spend. There is currently no formal requirement for funding bids to be approved prior to submission either to Welsh Government or other organisations. Whilst the Health Board welcomes additional sources of funding to help deliver services and improve patient care, this needs to be managed. Good governance would suggest that bids should be reviewed by the relevant Finance Business Partners in the first instance and that all bids for funding are forwarded for review by the Director/Deputy Director of Finance for sign-off before submission. This will be formalised by an amendment to the scheme of delegation.

2.2 Compliance with Purchase to Pay Requirements

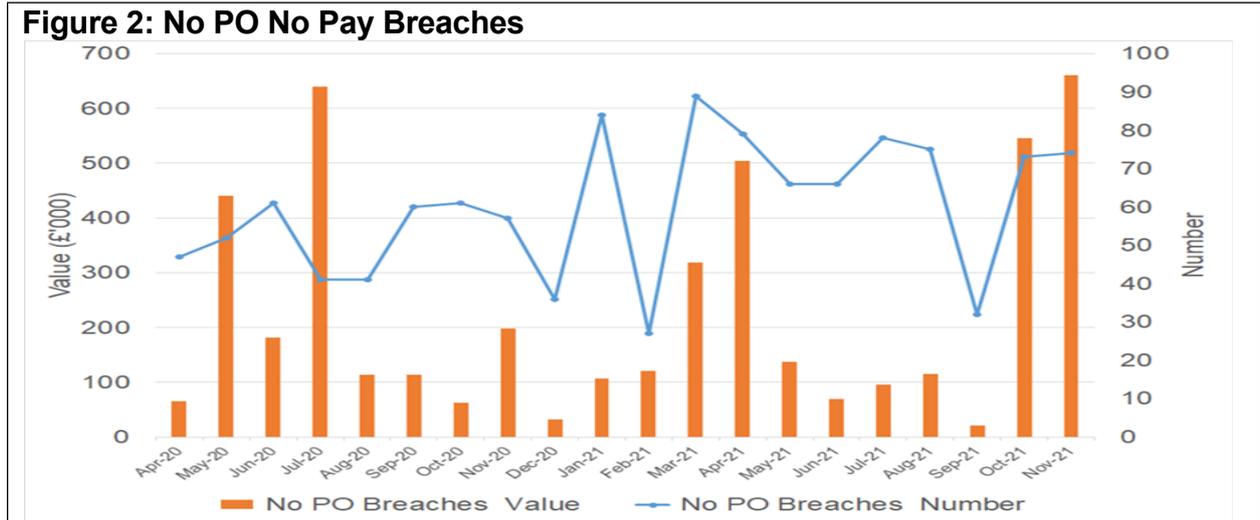
2.2.1 Breaches of the No PO, No Pay Policy

The Health Board has adopted the All Wales No PO No Pay Policy, which will ensure that all non-pay expenditure (unless listed as an exception) is procured and receipted through the Oracle system.

Figure 2 below illustrates the numbers and value of breaches against the No PO No Pay policy. This consisted of 147 breaches totalling £1.205m between the months of October 2021 – November 2021, the cumulative position as at end of September was 243 breaches, £0.827m in total (30th September cumulative was 235 breaches, £0.224m in total).

The value and number of PO breaches increased significantly in October and November. The main reason for the increase in value was a delay in setting up a Purchase order for 2 Pembrokeshire County Council invoices for Track & Trace totalling £0.5m. The volume increase is mainly due to Just Wales Ltd, 14 invoices totalling £3k, Purchase orders are raised but the PO number is not always documented on the Just Wales invoices. Procurement colleagues have spoken to the supplier to ensure this is rectified to avoid further delays in payment.

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2.2.2 Public Sector Payment Policy (PSPP) Compliance

The Health Board did not achieve its PSPP target of paying 95% of its non-NHS invoices within 30 days in November 2021 with 94.4%, the cumulative position at the end of November 2021 is 94.4%.

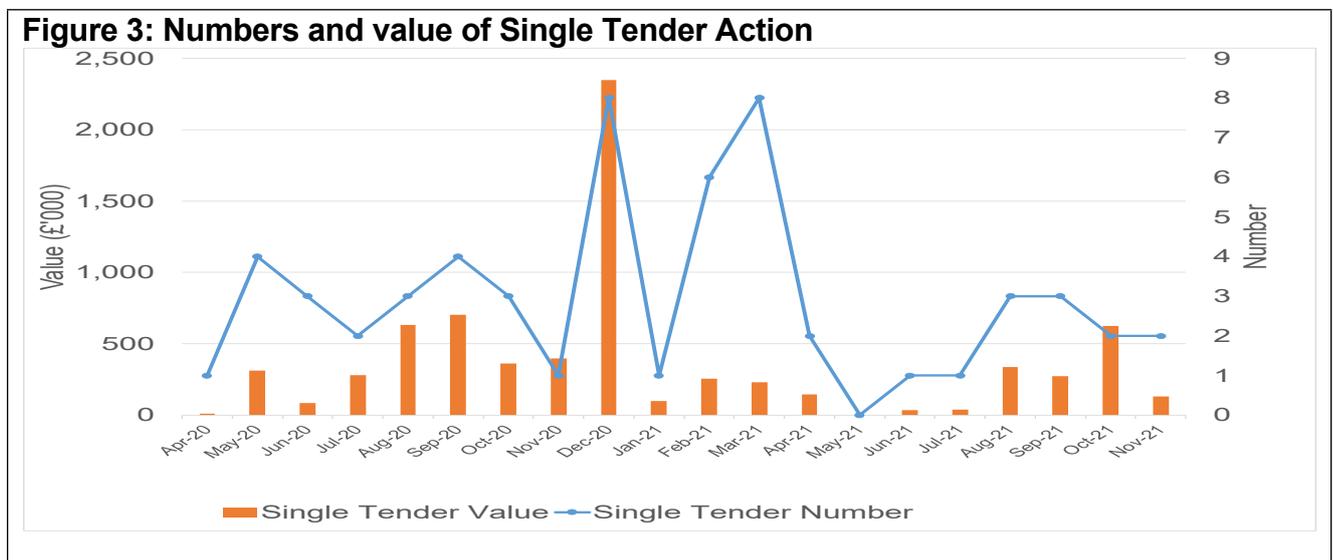
As reported in October, there continues to be a large backlog of Pharmacy Homecare invoices. The department have appointed fixed term staff to help support processing of these and as at the end of November the backlog has now cleared. However, it does mean that the PSPP figures at the end of November will include aged invoices processed in the month.

2.2.3 Single Tender Actions

The use of single tender waivers is carefully managed and controlled by the Health Board.

There were 2 Single Tender Action (in excess of £25,000) approved in the period from 1st October 2021 to 30th November 2021 totalling £0.7m, as detailed in Appendix 1.

The graph below (Figure 3) shows the trend of all Single Tender Actions (STA) approved from 1st April 2020 to 30th November 2021.



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Following a recent Internal Audit review of the Single Tender Action (STA) process, a new STA form and revised STA financial procedure has been produced and will be presented to the Sustainable Resources Committee for approval in December 2021.

2.2.4 Tenders Awarded

There were 18 competitive tenders awarded (in excess of £25,000) locally during the period from 1st October 2021 to 30th November 2021, totalling £9.5m, details of which can be seen in Appendix 2.

2.2.5 Consultancy contracts

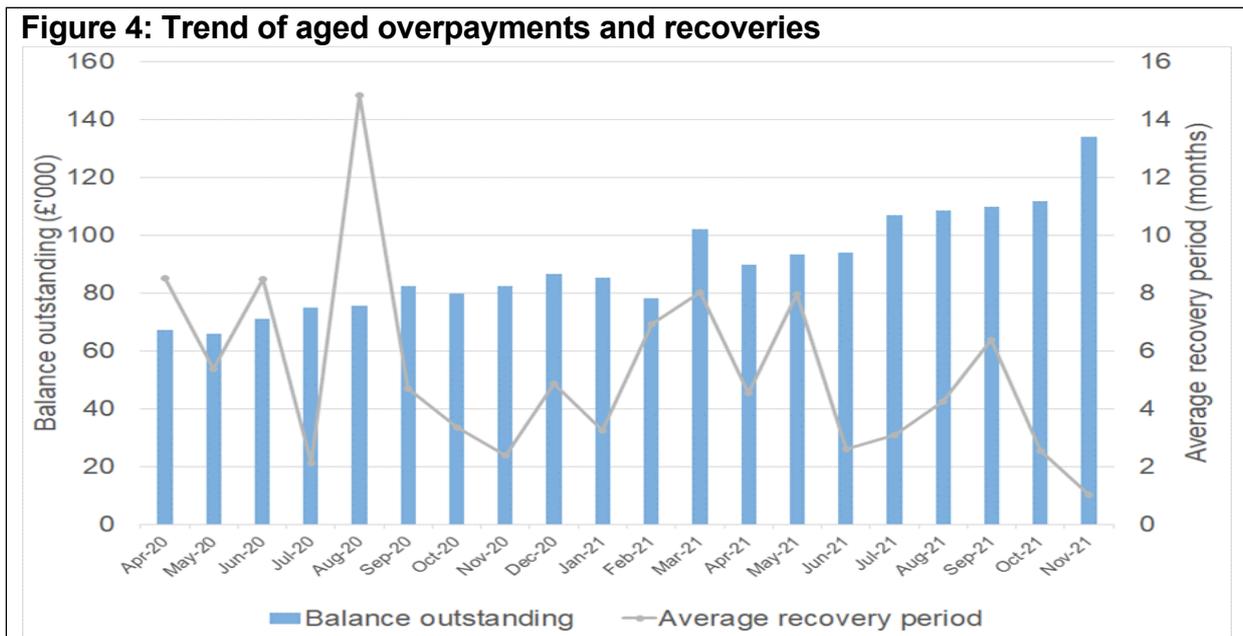
There was 1 consultancy contract awarded from 1st October 2021 to 30th November 2021, totalling £0.2m, details of which can also be seen in Appendix 2.

2.3 Compliance with Income to Cash

2.3.1 Overpayment of Salaries

Appendix 3 shows the volume and value of invoices raised in respect of overpayments for the period 1st October 2021 to 30th November 2021; 48 cases totalling £45,370.

The graph below (Figure 4) 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. The volume & value of invoices raised in the period October 2021 to November 2021 has increased in comparison to the previous period, the main reason are delays in processing of the termination / change forms.



2.3.2 The Overpayments Task and Finish group has now got additional Workforce representatives. The key purpose of the group is to help reduce the number of overpayments

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in year and ensure appropriate recovery mechanisms are implemented at the earliest opportunity, as well as raising awareness of impact overpayments have on Hywel Dda and individual employees.

Key actions to complete in the reporting period (December 2021– March 2022) include:

- Finance Business partners to liaise with service leads in relation to current overpayments
- Workforce to liaise with specific managers where repeat overpayments (due to late submission) to raise awareness of the impact – encourage earlier completion of paperwork
- Include in manager passport training
- Fraud Team to provide updates to Workforce on lessons learnt from their cases
- Raise overpayments at relevant group/committee
- Payroll to produce leavers overpayment report and employee overpayments report each month for managers and send together with overpayment letters for issue/discussion with their employees
- Payroll to produce covering email to managers from Payroll explaining their role in the recovery process and repayment parameters they can work within /when to refer to Finance BP for escalation due to amount or repayment period
- Further review / refinement of overpayments/underpayments policy
- Communications on global email to encourage earlier submission of payroll changes

2.4 Losses and Special Payments for Approval

2.4.1 General Losses and Special Payments

Losses and special payments require the Audit & Risk Assurance Committee's approval given their contentious nature. These are outlined in Appendix 4.

There are two items for write off during the period between 1st October 2021 to 30th November 2021, both in relation to expired drugs in pharmacy. The Bronglais write off was attributable to high-cost drugs which have to be kept for emergencies, but which have a limited shelf-life, and the PPH write off was in relation to the drug Fluenz that was stored at the incorrect temperature.

Losses and write offs under £5k, as per requirement under FP02 – Income and Cash Collection, have been presented and approved by Director of Finance and Chief Executive, in total these amounted to £19,692.

2.4.2 Enhanced Rates Agreement

Gold Command – Enhanced Rates Agreement

Gold Command was presented with a paper on 25 August 2021, outlining a proposal to pay a flexible incentive reward (time +75%) to improve fill rates of vacant shifts by UHB staff. Gold Command approved the proposal on a time-limited basis with an evaluation to assess success before committing to extending the proposal.

The scheme was agreed initially for hard to fill shifts in agreed areas from 7am 26 August to 7am on 9 September 2021. The approved rate did not include further incentive for unsocial hours over and above time + 75%.

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At its meeting on the 8 September 2021, Gold Command was informed by the Director of Workforce & OD, that Tactical Group had discussed the flexible reward incentive proposal ahead of Gold Command Group and that members understood that the local incentive rate would be on a par with the incentives paid during Christmas/ New Year 2020, and as such would include the enhancements for unsocial hours.

However, the report presented to Gold Command clearly stipulated that enhancements for unsocial hours would not apply to shifts worked in accordance with the enhanced incentive rate. The Director of Workforce & OD confirmed that neither line managers nor workforce colleagues had been aware of this last-minute amendment and therefore staff who agreed to work the additional hours, were informed that the unsocial hours rate would apply. Staff who volunteered to work additional hours, have been paid an enhancement for unsocial hours. For assurance purposes, as Gold Command had not previously approved the unsocial hours element of the increased enhancement, the Chief Executive requested that this is reported to ARAC, in order to ensure transparency on the approach taken.

Given that staff had received the enhanced remuneration, and that significant service pressures continued, Gold Command agreed to continue the flexible reward incentive (time +75%), to include an unsocial hours element for all booked shifts up to and including 2 October 2021.

Amendments since 2 October

Gold Command approved a further extension to the incentive at its meeting held on 29 September 2021, whereby the flexible incentive scheme would continue until 31 October 2021. It was also agreed that the rate should change from time +75% + enhancements for unsocial hours to double time flat rate for all shifts 24/7 with effect from 7am 2 October 2021. Staff undertaking HCSW and RGN shifts as part of the incentive to be paid Band 2 and Band 5 rates respectively.

A third phase evaluation was provided to Gold Command on 29 October 2021 following which it was agreed to:

- Continue with the Scheme in its current format until such time as the WG Advance Notices are received by HDdUHB and a new agreement is reached which would allow HDdUHB to discontinue the interim locally agreed flexible incentive scheme. Should the WG Advance Notices not be received imminently, to convene a Gold Command Group within 3 weeks to re-consider the locally agreed flexible incentive scheme.
- Establish at pace an operationally led Task and Finish (T&F) Group to consider the provision in the Advance Notices and propose the terms to be implemented locally up to 31 March 2022. The T&F group will consider criteria, flexibility of the provision (two rate options) and a local approval process for agreeing services and bands where the rates apply. Local approval process to ensure that efficient rostering practices are in place prior to any approval of enhanced rates being actioned.
- Operational teams to review detailed information on fill rate and overall temporary workforce utilisation and confirm if any areas can be removed from the flexible incentive scheme.
- Best practice rostering approaches to be embedded at every opportunity via the roll out of Allocate and the additional resources being made available to support at Ward level. Progress to be monitored via feedback at Senior Nurse Management Team (SNMT) meetings and the Allocate project governance structure. Rostering team will focus on auditing areas for best practice against a set of Key Performance Indicators.

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Advance Notices were received from WG on 3 November 2021. These make provision for:

Targeted Additional Activity Overtime pay Agenda for Change Staff - in order to respond to the increased workforce demands associated with the required increase in activity post the COVID-19 response, additional temporary provisions are being made available for Health Boards and NHS Trusts to access at their discretion to support and facilitate the delivery of additional activity. These provisions are available for targeted application where there is a requirement to provide additional staffing capacity associated with specific planned clinical activity.

In addition to the criteria outlined above, this notice can be used on an exception and time limited basis to support the resilience of services where there are high pressured areas with a specific resilience issue and for which the use of this rate will provide for an organisation's staff to be deployed instead of using agency provision.

In such circumstances the use of the enhanced overtime provision must be agreed in advance by an appropriate professional Executive Director and/or the Executive Director of Workforce & OD (or equivalent) with the payments being by exception, time-limited and linked to a deliverable which will ensure that service resilience is maintained.

These provisions do not change the National Terms and Conditions of Service and normal overtime provisions remain in force. The Targeted Additional Activity Overtime Rate for full-time staff is double-time. Eligibility for this rate will be for staff providing additional planned clinical activity in the following groups:

- Staff in pay bands 1 to 7
- Clinical staff in pay band 8a

Targeted Enhanced Bank Staff pay - further flexibility is also available to provide incentivisation for hard to fill bank shifts. The model provides for enhanced levels of pay to support the filling of hard to fill shifts as an alternative to seeking staff from agencies. This mirrors the Advisory Notice for overtime and seeks to bring incentivisation for hard to fill bank shifts alongside the overtime multipliers. The rates which have been developed are:
Flexible Enhancement - Time and a half
Exceptional Enhancement - Double Time

Organisations should determine:

- the circumstances within which each rate would be deployed
- the bank roles for which these rates will be used eg registered nurses in a particular clinical area or at a particular site
- the governance arrangements
- how assurance will be provided to ensure that these rates are only being utilised where the rostered arrangements would not yield the required level of staffing required. To facilitate the introduction increased capacity, these rates are available for immediate use.

The T&F Group has been convened and is in the process of developing a proposal regarding rates to be applied and the areas in which the enhanced rates can be used for approval by Gold Command. Further information will be supplied to ARAC once rates are confirmed.

2.5 Compliance with Capital Requirements

No issues to report.

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2.6 Compliance with Tax Requirements

2.6.1 Compliance with VAT Requirements

Updates regarding existing matters are set out in the following table:

Key VAT issue	Update
Pembrokeshire field hospital VAT recovery clearance request	In October 2021, the Health Board was informed by HMRC that it does not consider the VAT incurred on the Licence to Occupy agreement entered into with Bluestone Resorts Ltd to be recoverable. The Health Board is now considering with its VAT advisors whether to appeal the decision. VAT incurred to date under the contract amounts to £1.030m, none of which has yet been recovered.
Pembrokeshire field hospital conversion works VAT recovery	Following an initial challenge by HMRC, the Health Board, with the support of its advisors, has successfully justified its recovery of 20% of the VAT incurred under its contract with Pembrokeshire County Council for the council's conversion of Bluestone's Adventure Centre into a field hospital. The VAT in question amounted to just over £71k.
Capital Front of House Scheme (Bronglais Hospital)	The Health Board continues to await HMRC's decision of whether to accept the Health Board's current VAT recovery position in respect of this scheme or raise a formal assessment. Any VAT which may become repayable to HMRC has been fully provided.
Home Technology Salary Sacrifice scheme output tax	The Health Board is discussing with HMRC the appropriate timing for the accounting of output VAT in connection with the scheme in its current form, which involves a transfer of ownership of the Home Technology items to employees at the beginning of contract periods. The Health Board has previously accounted for output VAT at the time of salary sacrifice receipts whereas it has been identified that output tax may have been due up front at the beginning of each contract period. As this is primarily an issue of timing rather than amount, there is minimal exposure to additional liabilities.
HMRC 2018-19 COS VAT recovery review	Data requested by HMRC for the purpose of this review was successfully transferred to HMRC in October 2020. The Health Board continues to await further correspondence from HMRC. The Health Board has a provision in place for potential liabilities arising from this review.
BT PSBA network – VAT recovery non-statutory clearance request	The Health Board continues to await HMRC's conclusion on the recoverability of the VAT being incurred on the Health Board's service charges for the BT PSBA network. The Health Board's initial request was submitted in May 2018. After being put on hold for approx. 18 months while HMRC's policy in the relevant area was being reviewed and a further substantial delay due to the Covid pandemic, HMRC revisited this matter in August 2021. The Health Board continues to recover the VAT in question in full. VAT potentially repayable to HMRC amounts to circa. £120k, which is provided for.

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2.6.2 Compliance with Employment Tax Requirements

No updates or issues to report.

2.7 Compliance with reporting requirements

IFRS 17 – Insurance Contracts. Following the deferred implementation of the standard, we await advice from Welsh Government. This will be issued once the IFRS 17 working group at Treasury reconvenes. There is still no update on this.

IFRS 16 – Welsh Government have now confirmed that all NHS Wales bodies will implement IFRS 16 from 1st April 2022. Preparations for the implementation of IFRS 16 are ongoing. A return was submitted to WG in November which provided a forecast for lease charges and other accounting implications of current and planned leases. The Health Board has liaised with Wales Audit to undertake a review of the work completed in advance of the implementation date. This is due to take place in January 2022. No risks are currently identified to achieve the implementation date.

HM Revenue & Customs (HMRC) payment – Work to transfer the payment from Chaps to BACS has been completed by the Health Board and NWSSP. The November payment was successfully made via BACS.

Financial Control Procedures (FCPs) – The Academy Governance Work Stream has commissioned a project on ‘Financial Control Procedures’. The aim is to research good practice to produce a best practice guide for FCPs, develop awareness raising and training resources for use across Wales and produce a template to demonstrate key principles that can be adapted for local use. The Health Board has 3 members on the group – Project Lead, Counter Fraud representative and Financial Accounts representative. The group will also link in with the SFI group (Standing Financial Instructions). Work already undertaken includes a review and summary of current FCPs – format, content and range, research of FCPs in use in other organisations outside NHS Wales, development of Best Practice guidelines for developing FCPs and a template to be used for FCPs.

Changes to BACS limits – A full review of the 5 Health Board’s BACS limits has been undertaken in conjunction with Barclays Bank. This exercise was undertaken to ensure the values and frequency are in line with the profile of the Health Board’s payments. As a result of the review changes have been identified to 4 limits. 1 has been reduced in value, the frequency and value will change for 3 with no change to the remaining one.

Annual Accounts 2021/22 – Discussions have commenced between Welsh Government and Audit Wales in respect of a timetable for the Annual Accounts. The proposed Draft accounts are to be submitted on 29th April 2022 with Audited accounts on the 1st June. Early indications are that Audit Wales wish to have an additional week to complete their audit which would mean that the Audited accounts would be submitted on 10th June 2022. An update on this will be provided in the next All Wales Technical Accounting Group meeting.

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3.1 Recommendations

The Committee is asked to note the report and approve the revisions for the Scheme of Delegation and write off of losses incurred in the reporting period.

The Committee is also asked to take assurance from the process followed in:

- the implementation of locally agreed enhanced rates; and
- the change to nationally agreed enhanced rates.

Appendix 1: Single tender actions awarded

	Period covered by this report:		1 October 2021	30 November 2021	
Ref	Supplier	Value (£)	One-off or Period	Department	Justification provided
HDD576	Marie Curie, Severn Hospice and CRUSE	£599,984.00	01/04/2021 to 31/03/2022	Communities & Primary Care	<p>In May 2019, the Executive Team acknowledged the need to develop a Strategy to ensure optimal delivery of Palliative and End of Life care for our population. The HDdUHB consequently commissioned the development of a Strategy which commenced December 2020 and conclusion / Board approval of this work is due in October.</p> <p>The strategy is indicating the need for change in service provision to meet the needs of our population and to ensure best practice in palliative / end of life care.</p> <p>Implementing such a change in service provision will require us to decommission existing contractual arrangements with our external providers and realign core Community services to deliver. While this work progresses, commissioned care and Support services provided by Marie Curie, Severn Hospice and CRUSE have continued with an extension to the existing contract to ensure continuity of service. This was considered essential to ensure patient safety.</p>
HDD579	Radio Carmarthenshire	£115,000.00	Oct-21 to Mar-25	CEO Office - Communications	<p>Only one local radio network that can provide adverts targeted specifically and exclusively to our communities in Ceredigion, Carmarthenshire and Pembrokeshire.</p> <p>Rejected national stations as we may confuse audiences who live in different areas and not in close proximity to our hospitals and it is more expensive.</p> <p>Discounted digitally based audio/film companies as we are doing radio adverts specifically to target the non-digital audience. Discounted newspaper adverts at this time, as tourists, who are also a key audience are more likely to hear radio in their accommodation/cars/tourist venues; than they are to read a local newspaper.</p>

Appendix 2: Competitive tenders awarded

	Period covered by this report:		1 st October 2021	30 th November 2021	
Ref	Supplier	Value (£) exc. VAT	One-off or Period	Department	Tender Description
HDD-ITT-47687	Power Electrics LTD	£79,762.00	4 months	Estates	Generator Enclosure Upgrade
HDD-ITT-47819	Phase 3 Electrical Ltd	£167,578.17	6 months	Estates	Rewire Work at Blocks 10 & 11 GGH
HDD-ITT-48005	Aber Heating engineers Ltd	£102,952.00	4 months	Estates	AHU Refurbishment at ICU, Radiology and DSU 3 Departments
HDD-ITT-48030	Edmunds Webster	£820,725.73	5 months	Estates	Patient Improvement Works at Mental Health Units
HDD-ITT-48115	CCI Credit Management Ltd	£120,000.00	3 years	Finance	Supply of Debt Recovery Services
HDD-ITT-48098	Bioquell	£274,000.00	4 months	Scheduled Care	ITU Segregation/Isolation Pods
HDD-MIN-48111	Bright Sparks	£247,689.00	By 31 March 2023	Estates	PV Solar Panels - WGH
HDD-ITT-48161	Lorne Stewart PLC	£57,461.00	1 month	Estates	Supply and Installation of Ventilation Works
HDD-DCO-21-08	AFT Group Wales Ltd	£355,905.49	5 months	Estates	Fire Improvements at BGH
HDD-MIN-48503	Community Health and Eyecare Ltd	£2,385,900.00	5 months	Scheduled Care	Outsourcing Ophthalmology Phase Two
HDD-MIN-48595	Spire Healthcare	£189,200.00	5 months	Scheduled Care	Outsourcing of Endoscopy Services Phase Two
HDD-MIN-48615	Spire Healthcare	£326,386.80	5 months	Scheduled Care	Outsourcing of Orthopaedic treatment Services Phase Two
HDD-MIN-48625	Spire Healthcare	£538,361.25	5 months	Scheduled Care	Outsourcing of Gynaecology treatments Services Phase Two
HDD-VEAT-2021-01	St Josephs Hospital	£3,732,900.00	5 months	Scheduled Care	Outsourcing of Trauma & Orthopaedics Services and Endoscopy Services
HDD-VEAT-21-02	Aber Heating engineers Ltd	£117,121.67	4 months	Estates	HDD-VEAT-21-02 Ceri Ward Ventilation works GGH
	Total	£9,665,733.11			

Appendix 2: Competitive tenders awarded

Consultancy Contract awarded:

		Period covered by this report:		1 st October 2021	30 th November 2021	
Ref	Supplier	Value (£) exc. VAT	One-off or Period	Department	Tender Description	
HDD-MIN-48025	Archus Limited	£149,790.00	6 months	Corporate	Consultancy for Agile Working	

Appendix 3: Overpayment of Salaries

Period covered by this report: 1st October 2021 – 30th November 2021			
Ref	Reason for Overpayment	Value (£)	Number of invoices
1	Timing Issue Due to Termination Mid-month	31,396.07	38
2	Late Notification of Reduction / Shortfall in Hours	1,369.62	3
3	Payment Processed in error	10,820.63	3
4	Overpayment of Shifts / Hours / Unauthorised Leave	1,783.94	4
		45,370.26	48

Appendix 4: Losses and Special Payments over £5,000

Period covered by this report:		1 st October 2021 to 30 th November 2021	
Ref	Losses and Special Payments Category	Value (£)	Explanation
1	Ex-Gratia	6,539.88	Expired Drugs for November '21 – Pharmacy Bronglais
2	Ex-Gratia	6,465.26	Expired Drugs for November '21 – Pharmacy PPH
	Total Losses (for approval)	13,005.14	

