

## Audit of Accounts Report – Cwm Taf Morgannwg University Health Board

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We intend to issue unqualified audit opinions, except for the regularity opinion which we intend to qualify. There are some issues to report to you before you consider whether to approve the Performance Report, Accountability Report and Financial Statements.

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# Audit of Accounts Report

## Introduction

- 1 We summarise the main findings from our audit of the Cwm Taf Morgannwg University Health Board's (the Health Board's) 2021-22 Performance Report, Accountability Report and Financial Statements in this report. We have already discussed these reported issues with the relevant senior officers.
- 2 Auditors can never give complete assurance that financial statements are correctly stated. Instead, we work to a level of materiality. This level of materiality is set to try to identify and correct misstatements that might otherwise cause a user of the financial statements into being misled.
- 3 We set this level at £14.2 million for this year's audit.
- 4 There are some areas of the financial statements that we judge may be of more importance to the reader, for which we set a lower materiality level. They include:
  - remuneration report – typically £1,000, and disclosures being within the correct financial banding;
  - related party transactions and balances – £10,000 for positions of influence and/or significant pecuniary interests) held by independent members and senior officers, and their close family and dependants; and
  - performance against the three-year revenue and/or capital resource limits – any excess net expenditure against one of both limits (regularity); and
  - expenditure to compensate clinicians' personal taxation on their pensions – any expenditure (regularity).
- 5 We have substantially completed this year's audit.
- 6 In our professional view, we have complied with the ethical standards that apply to our work. There are no relationships between that we believe could undermine our objectivity and independence. We therefore remain independent of Health Board and our objectivity has not been compromised in any way.

## Impact of COVID-19 on this year's audit

- 7 The COVID-19 pandemic has had a continuing impact on how we conduct our audit. We summarise in **Exhibit 1** the main impacts. Other than where we specifically make recommendations, the detail in **Exhibit 1** is provided for information purposes only, to help you understand the impact of the pandemic on this year's audit process.

## Exhibit 1 – impact of COVID-19 on this year’s audit

<p><b>Timetable</b></p>	<ul style="list-style-type: none"> <li>• The Welsh Government’s deadlines for health bodies to submit their 2021-22 Performance Report, Accountability Report and Financial Statements are: <ul style="list-style-type: none"> <li>– the draft Financial Statements by 29 April; and</li> <li>– the draft Performance Report and Accountability Report by 6 May.</li> </ul> </li> <li>• The Health Board met the above deadlines.</li> <li>• The Welsh Government’s deadline for audit completion and the submission of the audited documents is 15 June.</li> <li>• The Auditor General for Wales is scheduled to certify his audit report on 17 June.</li> <li>• Thereafter, we instruct the Senedd to lay the certified Performance Report, Accountability Report and Financial Statements. The laying tends to take place for all health bodies on the same day, with the preferred date being determined by the Welsh Government to coincide with its press notice.</li> </ul>
<p><b>Audit evidence</b></p>	<p>We received all audit evidence in electronic format. We have used various techniques to ensure its validity. Where we have been unable to obtain our usual audit access, such as our physical inspection of a sample of plant and equipment assets, similar to last year we have used alternative audit methodologies to obtain sufficient audit evidence.</p> <p>This year we piloted new software, Inflo Collaborate, to facilitate the transfer of the Health Board’s working papers and to relay our audit queries and officers’ responses. Both parties found the software to be beneficial.</p>
<p><b>Analytics Assisted Audit</b></p>	<p>We used our Analytics Assisted Audit application during the audit to assess the risk of journals, carry out certain tests and to sample certain populations. This application uses the Health Board’s general ledger data, which is provided independently by NHS Wales Shared Services Partnership. The data provides us with enhanced assurance over the transactions included within the financial statements.</p>

## Proposed audit opinion

- 8 We issue a 'qualified' audit opinion where we have material concerns about some aspects of your financial statements; otherwise, we issue an unqualified opinion. We intend to issue unqualified audit opinions on the 2021-22 financial statements, except for the regularity opinion which we intend to qualify.
- 9 We intend to qualify the regularity opinion because the financial statements include a provision (and corresponding expenditure) of £943,000, relating to the Health Board's estimated liability arising from a Ministerial Direction in 2019. The Direction instructed payments to be made to clinical staff, if claimed, to restore the value of their pension benefits packages.
- 10 For NHS clinicians who opted to claim the financial offer to settle their annual allowance tax charges arising from their 2019-20 NHS pension savings, their NHS employers would meet the impact of those personal tax-charges on their pension when they retire. Claims that were submitted by the deadline of 31 March 2022 are accounted for as expenditure within the 2021-22 financial statements. In our view, this expenditure is irregular and material by its nature.
- 11 Our proposed audit report is at **Appendix 2**; and our proposed narrative report is at **Appendix 3** which provides a more detailed explanation of the basis of the qualified regularity opinion.
- 12 We provide the intended opinions once you have provided us with a Letter of Representation based on that set out in **Appendix 1**. The Letter of Representation contains certain confirmations that we are required to obtain from you under auditing standards along with confirmation of other specific information you have provided to us during our audit.

## Significant issues arising from the audit

### Uncorrected misstatements

- 13 The largest uncorrected misstatement relates to the Health Board's land and building assets. NHS bodies have a full professional valuation of their land and buildings every five years<sup>1</sup>. The last valuation was completed for 2017-18, with the intervening subject to revaluation by the appropriate market indices (known as indexation). A full valuation is due for 2022-23.
- 14 The District Valuer (DV) issues its indexation reports on an all-Wales basis, and supplied its 2021-22 report in August 2021, stating that building asset values should be uprated by 5% for 2021-22. However, in a further update provided in

<sup>1</sup> Each year the Health Board also obtains a professional valuation of an asset under construction, at the point it is brought into use.

March 2022, the DV confirmed that given new information, building asset values should be updated by 7% for 2021-22.

- 15 As this new information was received late in March, the Health Board has not amended its accounts to adjust for the increased indexation. We understand that this treatment accords with the treatment by other Welsh Health Boards. If the Health Board had applied the 7% indexation instead of 5%, it would result in:
- an increase of £8.110 million in the value of land and buildings in respect of indexation, as at 31 March 2022;
  - an increase in depreciation of £327,588 for 2021-22;
  - a reversal of past impairments of £2.491 million for 2021-22; and
  - an increase in the revaluation reserve of £5.619 million, as at 31 March 2022.
- 16 The other non-trivial uncorrected misstatement relates to a current liability of £815,212, in respect of General Medical Services 'Quality Assurance and Improvement Framework' payments. We found the liability to be old and invalid. The Health Board has not amended its accounts to decrease its year-end liabilities and its revenue outturn.
- 17 Both individually and collectively, these unadjusted misstatements are not material to the financial statements. Therefore, the non-correction does not adversely affect our audit opinion.

## Corrected misstatements

- 18 We identified some misstatements in the draft financial statements and remuneration report, which management has corrected. We draw the non-trivial corrections to your attention at **Appendix 4**.

## Recommendations

- 19 Following audit certification by the Auditor General we will issue a separate report setting our audit recommendations and management's responses, and an update on the Health Board's progress with last year's audit recommendations. The report will be considered at a future meeting of the Audit and Risk Committee.

# Appendix 1

## Final Letter of Representation

[on the Health Board's letterhead]

Auditor General for Wales  
Wales Audit Office  
24 Cathedral Road  
Cardiff  
CF11 9LJ

14 June 2022

### Representations regarding the 2021-22 financial statements

This letter is provided in connection with your audit of the financial statements (including that part of the Remuneration Report that is subject to audit) of Cwm Taf Morgannwg Local Health Board (the Health Board) for the year ended 31 March 2022 for the purpose of expressing an opinion on their truth and fairness, their proper preparation and the regularity of income and expenditure.

We confirm that to the best of our knowledge and belief, having made enquiries as we consider sufficient, we can make the following representations to you.

### Management representations

#### Responsibilities

As Chief Executive and Accountable/Accounting Officer I have fulfilled my responsibility for:

- preparing the financial statements in accordance with legislative requirements and the Treasury's Financial Reporting Manual. In preparing the financial statements, I am required to:
  - observe the accounts directions issued by Welsh Ministers, including the relevant accounting and disclosure requirements and apply appropriate accounting policies on a consistent basis;
  - make judgements and estimates on a reasonable basis;
  - state whether applicable accounting standards have been followed and disclosed and explain any material departures from them; and
  - prepare them on a going concern basis on the presumption that the services of the Health Board will continue in operation;
- ensuring the regularity of any expenditure and other transactions incurred;

- the design, implementation and maintenance of internal control to prevent and detect error.

## Information provided

We have provided you with:

- full access to:
  - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;
  - additional information that you have requested from us for the purpose of the audit; and
  - unrestricted access to staff from whom you determined it necessary to obtain audit evidence;
- the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- our knowledge of fraud or suspected fraud that we are aware of and that affects the Health Board and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements;
- our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others;
- our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements;
- the identity of all related parties and all the related party relationships and transactions of which we are aware; and
- our knowledge of all possible and actual instances of irregular transactions.

## Financial statement representations

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

The financial statements are free of material misstatements, including omissions. The effects of the non-trivial uncorrected misstatements identified during the audit are immaterial, both individually and in the aggregate, to the financial statements. The uncorrected misstatements are:

- in respect of the indexation-based revaluations of buildings:
  - an understated value of land and buildings of £8.110 million, as at 31 March 2022;
  - understated depreciation of £327,588 for 2021-22;
  - an understated reversal of past impairments of £2.491 million for 2021-22; and
  - an understated revaluation reserve of £5.619 million, as at 31 March 2022.
- in respect of the year-end current liabilities, an overstatement of £815,212 relating to General Medical Services 'Quality Assurance and Improvement Framework' payments. The revenue outturn is also overstated by the same amount.

We have chosen not to amend these misstatements because in respect of the indexation of land and buildings, this was provided late on in the financial year (March 2022), and after analysis of the revised value, as it was immaterial, it was decided with Welsh Government not to make the adjustment and for it to be reported as a non-trivial uncorrected misstatement. With regards to the £815,212 year-end current liability, as the value is not material it has been decided this will be corrected in the 2022-23 financial year

## **Representations by the Board**

We acknowledge that the representations made by management, above, have been discussed with us.

We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved by the Board on 14 June 2022.

We confirm that we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to you. We confirm that, as far as we are aware, there is no relevant audit information of which you are unaware.

**Signed by:**

**Paul Mears**

**Chief Executive and  
Accountable Office**

**14 June 2022**

**Signed by:**

**Emrys Elias**

**Chair**

**14 June 2022**

# Appendix 2

## Proposed Audit Report

### The Certificate and independent auditor's report of the Auditor General for Wales to the Senedd

#### Opinion on financial statements

I certify that I have audited the financial statements of Cwm Taf Morgannwg University Health Board for the year ended 31 March 2022 under Section 61 of the Public Audit (Wales) Act 2004. These comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Cash Flow Statement and Statement of Changes in Taxpayers' Equity and related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual.

In my opinion the financial statements:

- give a true and fair view of the state of affairs of Cwm Taf Morgannwg University Health Board as at 31 March 2022 and of its net operating costs for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual; and
- have been properly prepared in accordance with the National Health Service (Wales) Act 2006 and directions made there under by Welsh Ministers.

#### Opinion on regularity

In my opinion, except for the matter described in the *Basis for qualified opinion on regularity* section of my report, in all material respects, the expenditure and income in the financial statements have been applied to the purposes intended by the Senedd and the financial transactions recorded in the financial statements conform to the authorities which govern them.

#### Basis for qualified opinion on regularity

I have qualified my opinion on the regularity of the Cwm Taf Morgannwg University Health Board's financial statements because those statements include a provision of £943,000 relating to the estimated liability arising from the Ministerial Direction dated 18 December 2019 on senior clinicians' pensions. In my view, this expenditure is irregular and material by its nature.

Further detail is set out in my Report on page x.

#### Basis of opinions

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the Board in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK

including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinions.

### **Conclusions relating to going concern**

In auditing the financial statements, I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

### **Other Information**

The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. The Chief Executive is responsible for the other information contained within the annual report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon. My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

### **Report on other requirements**

#### **Opinion on other matters**

In my opinion, the part of the remuneration report to be audited has been properly prepared in accordance with the National Health Service (Wales) Act 2006 and directions made there under by Welsh Ministers.

In my opinion, based on the work undertaken in the course of my audit:

- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and the Governance Statement has been prepared in accordance with Welsh Ministers' guidance; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements and the Performance Report and Accountability Report has been prepared in accordance with Welsh Ministers' guidance.

## **Matters on which I report by exception**

In the light of the knowledge and understanding of the Board and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my team;
- the financial statements and the audited part of the Remuneration Report are not in agreement with the accounting records and returns;
- information specified by HM Treasury or Welsh Ministers regarding remuneration and other transactions is not disclosed; or
- I have not received all the information and explanations I require for my audit.

## **Responsibilities**

### **Responsibilities of Directors and the Chief Executive for the financial statements**

As explained more fully in the Statements of Directors' and Chief Executive's Responsibilities, the Directors and the Chief Executive are responsible for the preparation of financial statements which give a true and fair view and for such internal control as the Directors and Chief Executive determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors and Chief Executive are responsible for assessing the board's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

### **Auditor's responsibilities for the audit of the financial statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- Enquiring of management, the head of internal audit, and those charged with governance, including obtaining and reviewing supporting documentation relating to Cwm Taf Morgannwg University Health Board's policies and procedures concerned with:

- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- Considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition, posting of unusual journals; and
  - Obtaining an understanding Cwm Taf Morgannwg University Health Board's framework of authority as well as other legal and regulatory frameworks that the Cwm Taf Morgannwg University Health Board operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of Cwm Taf Morgannwg University Health Board.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, the Audit and Assurance Committee and legal advisors about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance and the Board; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the Cwm Taf Morgannwg University Health Board controls, and the nature, timing and extent of the audit procedures performed.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my auditor's report.

### **Responsibilities for regularity**

The Chief Executive is responsible for ensuring the regularity of financial transactions.

I am required to obtain sufficient evidence to give reasonable assurance that the expenditure and income have been applied to the purposes intended by the Senedd and the financial transactions conform to the authorities which govern them.

## **Report**

Please see my Report on pages x to x, in respect of my qualified opinion on regularity and the Ministerial Direction issued on 18 December 2019 to the Permanent Secretary of the Welsh Government.

**Adrian Crompton**  
**Auditor General for Wales**  
**17 June 2022**

**24 Cathedral Road**  
**Cardiff**  
**CF11 9LJ**

# Appendix 3

## Report of the Auditor General to the Senedd

### Introduction

Under the Public Audit Wales Act 2004, I am responsible for auditing, certifying and reporting on Cwm Taf Morgannwg University Health Board's (the LHB's) financial statements. I am reporting on these financial statements for the year ended 31 March 2022 to draw attention to one key matter for my audit. The matter is the qualification of my 'regularity' opinion relating to expenditure recognised as a result of the ministerial direction on senior clinicians' pensions. I have not qualified my 'true and fair' opinion in respect of this matter.

### Ministerial direction on senior clinicians' pensions

NHS Pension scheme and pension tax legislation is not devolved to Wales. HM Treasury's changes to the tax arrangements on pension contributions in recent years included the reduction in the Annual Allowance limit from over £200,000 in 2011-12 to £40,000 in 2018-19. As a result, in cases where an individual's pension contributions exceed certain annual and / or lifetime pension contribution allowance limits, then they are taxed at a higher rate on all their contributions, creating a sharp increase in tax liability.

In a Written Statement on 13 November 2019, the Minister for Health and Social Services had noted that NHS Wales bodies were: 'regularly reporting that senior clinical staff are unwilling to take on additional work and sessions due to the potentially punitive tax liability'. In certain circumstances this could lead to additional tax charges in excess of any additional income earned.

On 18 December 2019, the First Minister (mirroring earlier action by the Secretary of State for Health and Social Care for England) issued a Ministerial Direction to the Permanent Secretary to proceed with plans to commit to making payments to clinical staff to restore the value of their pension benefits packages. If NHS clinicians opted to use the 'Scheme Pays' facility to settle annual allowance tax charges arising from their 2019-20 NHS pension savings (i.e. settling the charge by way of reduced annual pension, rather than by making an immediate one-off payment), then their NHS employers would meet the impact of those tax charges on their pension when they retire.

The Ministerial Direction was required because this solution could be viewed by HMRC to constitute tax planning and potentially tax avoidance, hence making the expenditure irregular. Managing Welsh Public Money (which mirrors its English equivalent) specifically states that 'public sector organisations should not engage in...tax evasion, tax avoidance or tax planning'.

A Ministerial Direction does not make regular what would otherwise be irregular, but it does move the accountability for such decisions from the Accounting Officer to the Minister issuing the direction.

The solution applies only to annual allowance tax charges arising from an increase in the benefits accrued in the NHS Pension Scheme during the tax year ended 5 April 2020. For the tax year ended 5 April 2021, the Chancellor increased the thresholds for the tapered annual allowance and, as a result, it is anticipated that the risk to the supply of clinical staff has been mitigated.

The LHB has received sufficient information during the year to calculate and recognise an estimate of the potential costs of compensating senior clinical staff for pension benefits that they would otherwise have lost, by using the 'Scheme Pays' arrangement. As a

result, expenditure has been recognised as a provision as shown in note 20 of the financial statements.

All NHS bodies will be held harmless for the impact of the Ministerial Direction, however in my opinion, the transactions included in the LHB's financial statements to recognise this liability are irregular and material by their nature. This is because the payments are contrary to paragraph 5.6.1 of Managing Public Money and constitute a form of tax planning which will leave the Exchequer as a whole worse off. The Minister's direction alone does not regularise the scheme. Furthermore, the arrangements are novel and contentious and potentially precedent setting. As a result, I have qualified my 'regularity' opinion for 2021-22.

**Adrian Crompton**

**Auditor General for Wales**

**17 June 2022**

# Appendix 4

## Summary of Corrections Made

During our audit we identified the following misstatements that have been corrected by management, but which we consider should be drawn to your attention due to their relevance to your responsibilities over the financial reporting process.

### Exhibit 2: summary of corrections made

Value of correction	Nature of correction	Reason for correction
£3.984 million (prior year £13.077 million)	<u>Note 9.1 Employee Costs</u> Inclusion of the net movement in accrued employee benefits.	To correct the disclosure in Note 9.1.
Various	<u>Note 30 Related Party Transactions</u> <ul style="list-style-type: none"><li>• Various amendments to related party expenditure totalling some £231,000;</li><li>• various amendments to related party income totalling some £98,000;</li><li>• various amendments to amounts due from related parties totalling some £330,000;</li><li>• the addition of one officer's interests with related party expenditure of £2.730 million and amounts due to the related party of £0.461 million;</li><li>• an officer's declaration was removed as there was no control or significant influence; and</li><li>• correction of two declared interests</li></ul>	To correct the disclosures in Note 30.

	<p>which were recorded against the wrong officer.</p>	
Various	<p><u>Remuneration Report</u></p> <ul style="list-style-type: none"> <li>• Column added to the remuneration table to disclose the full-year-equivalent salaries of the senior officers;</li> <li>• the pay band for one officer was amended to another pay band; and</li> <li>• added a disclosure for the exit package of an officer.</li> </ul>	<p>To comply with a requirement in the Manual for Accounts.</p>
Various	<p><u>Note 3.1 Expenditure on Primary Healthcare Services</u></p> <ul style="list-style-type: none"> <li>• Increase in General Ophthalmology Services expenditure of £1.256 million;</li> <li>• decrease in General Medical Services of £1.181 million;</li> <li>• increase in General Dental Services expenditure of £34K; and</li> <li>• decrease in Other Primary Health Care expenditure of £109K.</li> </ul>	<p>To correct the classification of expenditure in Note 3.1</p>





Audit Wales

24 Cathedral Road  
Cardiff CF11 9LJ

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: [info@audit.wales](mailto:info@audit.wales)

Website: [www.audit.wales](http://www.audit.wales)

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