

Appendix B		Schedule of Audit Changes 2021-22					
Reason	Statement	Change Required	Identified By	Agreed with Audit Wales	Accounts Amended		
Amendment to COVID Narrtaive	Forerword	Amend paragraph relating to the impact of COVID on income	Audit Wales	Yes			Yes
Cell requires a zero to be shown rather than being blank	SOCITE - Page 5	Insert a zero in the transfer to./from LHB's in the General Fund Column	Audit Wales	Yes			Yes
COVID Revenue funding under total reserves column is incorrect	SOCITE - Page 5	COVID figure under total reserves column does not match the £130.417m shown under the General Fund column. Figure tro be amended to £130.417m	Audit Wales	Yes			Yes
COVID funding received in 2020/21 should be shown as a footnote to be consistent with 2021/22	SOCITE 2020/21 - Page 6	Insert COVID funding received in 2020/21	Audit Wales	Yes			Yes
Incorrect split of payments to acquire fixed assets	cashflow- Page 7	Amend payments to acquite tangible fixed assets to £54,082k and payments to acquire intangible fixed assets to £1,129k	Audit Wales	Yes			No
Bay Mass Vaccination Centre Lease Omitted	Operating Leases Note 8 - Page 33	Amend number of buildings operating leases from 32 to 33 to include the Bay. No change to values as leae is zero cost	Audit Wales	Yes			Yes
Amend salaries and wages costs dut to error in the split of SLE staff	Employee Costs Note 9.1 - page 34	Increase salaries and wages costs of permanent staff to £497,990 from £480,466. SLE staff removed from the total twice in error	Audit Wales	Yes			Yes
Amend permanent staff numbers across all staff groups as average figures used in the accounts include March 2021 in error	Staff Numbers Note 9.2 - page 34	Permanent staff numbers amended across all staff groups.	Audit Wales	Yes			Yes
Amend 25th and 75th percenile figures and ration of highest paid director to these percentile salaries	Remuneration Relationship Note 9.6 - page 36	Change 25th percentile from 20 to 21 and 75th percentile from 40 to 39. Error due to duplicate lines for some staff in the payroll report	Audit Wales	Yes			Yes
Incorrect split of Other NHS, capital and Non NHS Payables Revenue	Payables Note 18	Reduce Other NHS by £2.622m, reduce capital payable tangible by £5.097m and increase Non NHS Payables Revenue by £7.719m	Audit Wales	Yes			Yes
Incorrect split of contingent liabilities	Contingent Liabilities Note 21.1 page 56	Reduce secondary care by £80k and increase primary care by £80k	Health Board	Yes			Yes
Amendments to figures in note due to the amendment in payables	Movement is working capital - Note 27 page 65	Changes in adjustment for accral movement on fixed asset creditors - capital of £4,103m and in other adjustments of £0.994m	Audit Wales	Yes			Yes

