

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	Incresae 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 incresae 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

[illegible]