

Borders NHS Board**PATIENTS PRIVATE FUNDS STATEMENT FOR 2012/13****Aim**

Seek approval for the adoption and approval of the Patients Private Funds Statement for the financial year ended 31 March 2013.

Background

The registered auditor, Hogg and Thorburn, has audited the Abstract of Receipts and Payments of Patients' Funds for financial year 2012/13 in accordance with approved Auditing Standards.

Hogg and Thorburn have provided a clear audit opinion of the Patient Private Funds Statement for 2012/13.

The final Patients Private Funds Statement for 2012/13 is being considered by the Audit Committee at the meeting scheduled to take place immediately before this meeting of the Board.

Recommendation

The Board is asked to:-

1. **Adopt and approve** the Patients Private Funds Statement for the financial year ended 31 March 2013.
2. **Authorise:**
 - (i) The Director of Finance to sign the Patients Private Funds Statement to certify its accuracy;
 - (ii) The Chief Executive to sign the Patients Private Funds Statement to confirm its approval by the Board;

Policy/Strategy Implications	Not Applicable
Consultation	Not Applicable
Consultation with Professional Committees	Not Applicable
Risk Assessment	Not Applicable

Compliance with Board Policy requirements on Equality and Diversity	Compliant where appropriate.
Resource/Staffing Implications	Not Applicable

Approved by

Name	Designation	Name	Designation
Carol Gillie	Director of Finance		

Author(s)

Name	Designation	Name	Designation
Susan Swan	Acting Deputy Director of Finance		

**AUDITORS REPORT TO
THE TRUSTEES OF BORDERS HEALTH BOARD PATIENTS' PRIVATE FUNDS
FOR THE YEAR ENDED 31 MARCH 2013**

We conducted a review of the books and records of the Borders Health Board Patients' Private Funds. To conduct this review, we tested a sample of transactions to assess the controls operating on the Patients' Funds including those held centrally, held by individual wards and hospitals and valuables held on behalf of patients.

Findings and Overall Conclusions

We found that the funds and valuables held on behalf of patients were accurately recorded and that the books were correctly summarised on to the receipts and payments accounts (report FFR 19.0) with the exception of minor corrections which have been properly amended and reflected in the Funds statement.

We performed a ward cash in hand check which we found to be in order. This is indicative that procedures are operating in line with NHS Borders Code of Corporate Governance (January 2011) and Borders Health Board Procedures for the management of patients funds/property & valuables (July 2010).

We were made aware of a possible theft of patients' funds during 2012 and a further theft during 2013, both of which were reported to the police. We did not find any evidence of any other matters in the samples tested. We have been advised that cash handling procedures have been updated for the hospital and a maximum of £50 is held in the ward safe, with all other monies being banked. Our tests may not necessarily disclose all errors or irregularities and should not be relied upon to do so. However, if any irregularity did come to our attention during our audit tests, we would, of course, inform you immediately.

Recommendations

Mental Health Ward Cash balances should be incorporated in the 2014 Patients' Private Funds statement.

Amended bank and system reconciliations should be signed and countersigned as appropriate.

Opinion

In our opinion, the Patients' Private Funds statement presents fairly the state of the funds administered by the Board on behalf of its patients, as at 31 March 2013.

We should like to thank the financial services staff for all their assistance during the conduct of the NHS Borders Patients' Private Funds audit.

Hogg and Thorburn (Registered Auditor)
June 2013

Report acknowledged and signed on behalf of the Board on 27 June 2013

.....Chairman

.....Chief Executive

PATIENTS PRIVATE FUNDS

FOR YEAR ENDED 31ST MARCH 2013

2012 £		TOTAL £
	RECEIPTS	
	Opening Balances:	
100284	Cash in Bank	91842
587	Cash on Hand	964
0	Other Funds	0
<u>100870</u>		<u>92806</u>
95717	From or on behalf of Patients	65710
-103	Interest on Patients' Fund Account	-18
<u>196484</u>	Total Receipts	<u>158498</u>
	PAYMENTS	
103679	To or on behalf of Patients	75547
0	Extra Comforts etc.	0
	Closing Balances:	
91842	Cash in Bank	81993
964	Cash on Hand	958
0	Other Funds	0
<u>92806</u>		<u>82951</u>
<u>196486</u>	Total Payments	<u>158498</u>
	Closing Balances accounted for as:	
	Patients' Personal Accounts	
92832	Credit Balances	83038
-26	Less: Debit Balances	-86
<u>92806</u>		<u>82951</u>
0	Interest Received but not Credited	0
<u>92806</u>	Total Closing Balance	<u>82951</u>

I certify that the above abstract of Receipts and Payments is correct, and in accordance with the Books of Account and that the Register of Valuables has been inspected and checked with property held.

Director of Finance _____ Date _____

The abstract of Receipts and Payments was submitted at the NHS Board Meeting on _____ and duly approved.

Chief Executive _____ Date _____

Auditor's Certificate - Attached

