Equality & Health Impact Assessment for

Losses and Special Payments Financial Control Procedure

Part 1

Please answer all questions:-

1.	For service change, provide the title of the Project Outline Document or Business Case and Reference Number	Losses and Special Payments Financial Control Procedure
2.	Name of Clinical Board / Corporate Directorate and title of lead member of staff, including contact details	Strategy, Finance and Performance Ian Kent, Head of Financial Reporting and Control Email: Ian.kent@wales.nhs.uk
3.	Objectives of procedure	The objective of this Financial Control Procedure (FCP) is to ensure compliance with the Trust's Standing Orders and Standing Financial Instructions (SFIs) in the management of Losses and Special Payments. This procedure establishes a clear and consistent framework for: • The identification, recording, investigation and reporting of losses relating to the Trust's assets and resources • The assessment, appraisal and authorisation of special payments in accordance with delegated limits and Welsh Government requirements • Ensuring that all cases are managed with appropriate financial control, transparency, and accountability

		It also supports the identification of control weaknesses and lessons learned, enabling the Trust to strengthen systems and reduce the risk of recurrence.
4.	Evidence and background information considered. For example • population data • staff and service users data, as applicable • needs assessment • engagement and involvement findings • research • good practice guidelines • participant knowledge • list of stakeholders and how stakeholders have engaged in the development stages • comments from those involved in the designing and development stages Population pyramids are available from Public Health Wales Observatory and the 'Shaping Our Future Wellbeing' Strategy provides an overview of health need.	This procedure has been developed to ensure compliance with Welsh Government and NHS Wales requirements relating to Losses and Special Payments, including the principles of Managing Welsh Public Money, Standing Financial Instructions, Standing Orders, and relevant audit guidance. The procedure governs the identification, approval, recording and reporting of losses and special payments within Public Health Wales and applies consistently across all directorates and services. Evidence considered during development included: • Welsh Government guidance on Losses and Special Payments and Managing Welsh Public Money. • NHS Wales Standing Financial Instructions and Standing Orders. • Internal and external audit recommendations and good practice guidance. • Existing Public Health Wales financial control procedures and governance arrangements. • Knowledge and experience of finance professionals and budget holders involved in the management and reporting of losses and special payments. • Consultation with key stakeholders As this is an internal financial control procedure, no specific population, service user or health needs assessment data were required to inform development. The procedure applies equally to

		all staff involved in financial management and does not directly affect the delivery of services to the public or access to services.
5.	Who will be affected by the policy Consider staff as well as the population that the project/change may affect to different degrees.	This procedure primarily affects Public Health Wales employees involved in financial management, governance, approval, recording, reporting and review of losses and special payments. This includes budget holders, managers, Executive Directors, finance staff, and members of committees responsible for financial oversight. The procedure applies consistently across all Directorates and functions within Public Health Wales and is intended to ensure compliance with statutory, regulatory and governance requirements. The procedure does not directly affect the wider population, patients, service users or public access to services. However, effective management of losses and special payments supports good stewardship of public funds, which contributes to the efficient use of resources available for the delivery of public health services across Wales.

Part 2- Equality and Welsh language

6. EQIA / How will the strategy, policy, plan, procedure and/or service impact on people?

Questions in this section relate to the impact on people on the basis of their 'protected characteristics'.

How will the strategy, policy, plan, procedure and/or service impact on:-	**Potential positive and/or negative impacts (unintended consequences) Opportunities or gaps**	**Action taken by Directorate.** Make reference to where the mitigation is included in the document, as appropriate **This column is to be updated in future reviews**	**Recommendations for improvement/ mitigation/ identified gaps or opportunities**
6.1 Age For most purposes, the main categories are: • under 18; • between 18 and 65; and • over 65	The procedure is applicable to all staff.	None required	
6.2 Persons with a disability as defined in the Equality Act 2010 Those with physical impairments, learning disability, sensory loss or impairment, mental health conditions, long-term	The procedure is applicable to all staff. Whilst the contents of the procedure does not have a negative impact on persons with a disability, as with all written control	Public Health Wales does have provision for the production of documents that are accessible to persons with disabilities. Large print, Braille or audio versions could be provided on request.	

How will the strategy, policy, plan, procedure and/or service impact on:-	Potential positive and/or negative impacts (unintended consequences) Opportunities or gaps	Action taken by Directorate. Make reference to where the mitigation is included in the document, as appropriate **This column is to be updated in future reviews**	Recommendations for improvement/ mitigation/ identified gaps or opportunities
medical conditions such as diabetes	documents there may be a negative impact due to the format of the control document that is available. Documents are published on the intranet in pdf format. Visual impairment – not all accessibility software accepts pdf format and therefore an alternative format may be required. <u>Learning disability -</u> The documents may also not be understood by those who have difficulty deciphering or reading the written word, for example, dyslexia. Therefore,	Members of the Finance Division are available to provide advice and assistance in applying the procedure.	

How will the strategy, policy, plan, procedure and/or service impact on:-	Potential positive and/or negative impacts (unintended consequences) Opportunities or gaps	Action taken by Directorate. Make reference to where the mitigation is included in the document, as appropriate **This column is to be updated in future reviews**	Recommendations for improvement/ mitigation/ identified gaps or opportunities
	further explanation and support may be required.		
6.3 People of different genders: Consider men, women, people undergoing gender reassignment **NB** Gender-reassignment is anyone who proposes to, starts, is going through or who has completed a process to change his or her gender with or without going through any medical procedures. Sometimes referred to as Trans or Transgender	The procedure is applicable to all staff.	None required	
6.4 People who are married or who have a civil partner.	The procedure is applicable to all staff.	None required	

How will the strategy, policy, plan, procedure and/or service impact on:-	**Potential positive and/or negative impacts (unintended consequences) Opportunities or gaps**	**Action taken by Directorate.** Make reference to where the mitigation is included in the document, as appropriate **This column is to be updated in future reviews**	**Recommendations for improvement/ mitigation/ identified gaps or opportunities**
6.5 Women who are expecting a baby, who are on a break from work after having a baby, or who are breastfeeding.	The procedure is applicable to all staff.	None required	
6.6 People of a different race, nationality, colour, culture or ethnic origin including non-English speakers, gypsies/travellers, migrant workers	The procedure is applicable to all staff.	None required	
6.7 People with a religion or belief or with no religion or belief.	The procedure is applicable to all staff.	None required	

How will the strategy, policy, plan, procedure and/or service impact on:-	**Potential positive and/or negative impacts (unintended consequences) Opportunities or gaps**	**Action taken by Directorate.** Make reference to where the mitigation is included in the document, as appropriate **This column is to be updated in future reviews**	**Recommendations for improvement/ mitigation/ identified gaps or opportunities**
The term 'religion' includes a religious or philosophical belief			
6.8 People who are attracted to other people of: • the opposite sex (heterosexual); • the same sex (lesbian or gay); • both sexes (bisexual)	The procedure is applicable to all staff.	None required	
6.9 People according to their income related group: Consider people on low income, economically inactive, unemployed/workless, people who are unable to work due to ill-health	The procedure is applicable to all staff.	None required	
6.10 People according to where they live:	The policy is applicable to all staff.	None required	

How will the strategy, policy, plan, procedure and/or service impact on:-	**Potential positive and/or negative impacts (unintended consequences) Opportunities or gaps**	**Action taken by Directorate.** Make reference to where the mitigation is included in the document, as appropriate **This column is to be updated in future reviews**	**Recommendations for improvement/ mitigation/ identified gaps or opportunities**
Consider people living in areas known to exhibit poor economic and/or health indicators, people unable to access services and facilities			
6.11 Consider any other groups and risk factors relevant to this strategy, policy, plan, procedure and/or service	N/A	N/A	
6.12 Welsh Language			
There are 2 key considerations to be made during the development of a policy, project, programme, service to ensure there are no adverse effects and/or a positive or increased positive effect on: (please note these will continue to be reviewed to ensure Public Health Wales fulfils their duties to comply with one or more standards outlined within the Welsh Language Standards (No 7) Regulations 2018)			
Opportunities for persons to use the Welsh language	This Procedure is available in English and Welsh.	This Procedure is available in English and Welsh.	

How will the strategy, policy, plan, procedure and/or service impact on:-	Potential positive and/or negative impacts (unintended consequences) Opportunities or gaps	Action taken by Directorate. Make reference to where the mitigation is included in the document, as appropriate **This column is to be updated in future reviews**	Recommendations for improvement/ mitigation/ identified gaps or opportunities
	Both Welsh and English versions will be published at the same time.	Both Welsh and English versions will be published at the same time.	
Treating the Welsh language no less favourably than the English language	As above	As above	

Part 3 – Health

Questions in this section relate to the impact on the health and wellbeing outcomes of the population **and** specific population groups who could be more impacted than others by a policy/project/proposal.

The part of the assessment identifies;

- which specific groups in the population could be impacted more (inequalities)
- what those potential impacts could be across the wider determinants of health framework?
- Potential gaps, opportunities to maximise positive H&WB outcomes
- Recommendations/mitigation to be considered by the decision makers

7. Identification of specific population groups

Use the WHIASU Population Groups checklist as a reference to identify the population groups who could be more impacted than others by a policy/project/proposal. The check list can be found on the PHW Integrated EqHIA guidance pages (requires link to PHW Intranet pages for additional information and resources)

The groups listed have been identified as more susceptible to poorer health and wellbeing outcomes (health inequalities) and therefore it is important to consider them in a HIA assessment. In a HIA, the groups identified, as more sensitive to potential impacts will depend on the characteristics of the local population, the context, and the nature of the proposal itself.

7.1 Groups identified	Rational/explanation
None identified	N/A

Assessment

Complete the wider determinants framework table below providing rational/evidence where appropriate:

1. Consider how the proposal could impact on the population and specific population groups identified above (positive/negative) for each of the wider determinants (the bullets under each determinant are there as a guide)
2. Record any unintended consequences (negative impacts) and/or gaps identified
3. Record any positive impacts or missed opportunities to maximise positive health and wellbeing outcomes
4. identify and record mitigation/recommendations where appropriate

Please note you may find that not all determinants are relevant to the project/plan however recording N/A is not acceptable a rational or evidence should be explained/referenced

Wider determinant for consideration	Positive impacts or additional opportunities	Unintended consequences or gaps	Population groups affected	Mitigation/recommendations
7.2 Lifestyles • Diet/nutrition/breastfeeding • Physical activity	The procedure is an internal document	N/A		

• Use of alcohol, cigarettes, e-cigarettes • Use of substances, non-prescribed drugs, abuse of prescription medication • Social media use • Sexual activity • Risk-taking activity i.e. gambling, addictive behaviour	intended to provide guidance to staff. Therefore, it does not have an impact on the health and wellbeing of the population or addressing inequalities in health.			
7.3 Social and community influences on health • Adverse childhood experiences • Citizen power and influence • Community cohesion, identity, local pride • Community resilience • Domestic violence • Family relationships • Language, cultural and spirituality • Neighbourliness • Social exclusion i.e. homelessness • Parenting and infant attachment • Peer pressure • Racism • Sense of belonging • Social isolation/loneliness • Social capitol/support/networks • Third sector & volunteering	As above	As above		
7.4 Mental Wellbeing • Does this proposal support sense of control?	As above	As above		

• Does it enable participation in community and economic life? • Does it impact on emotional wellbeing and resilience?				
7.5 Living/ environmental conditions affecting health • Air quality • Attractiveness/access/availability/quality of area, green and blue space, natural space. • Health & safety, community, individual, public/private space • Housing, quality/tenure/indoor environment • Light/noise/odours, pollution • Quality & safety of play areas (formal/informal) • Road safety • Urban/rural built & natural environment • Waste and recycling • Water quality	As above	As above		
7.6 Economic conditions affecting health • Unemployment • Income, poverty (incl. food and fuel) • Economic inactivity • Personal and household debt • Type of employment i.e. permanent/temp, full/part time • Workplace conditions i.e. environment culture, H&S	As above	As above		
7.7 Access and quality of services • Careers advice • Education and training • Information technology, internet access, digital services • Leisure services • Medical and health services	As above	As above		

• Other caring services i.e. social care; Third Sector, youth services, child care • Public amenities i.e. village halls, libraries, community hub • Shops and commercial services Transport including parking, public transport, active travel				
7.8 Macro-economic, environmental and sustainability factors • Biodiversity • Climate change/carbon reduction/flooding/heatwave • Cost of living i.e. food, rent, transport and house prices • Economic development including trade • Government policies i.e. Sustainable Development principle (integration; collaboration; involvement; long term thinking; and prevention) • Gross Domestic Product • Regeneration	As above	As above		

Stage 3
Summary of key findings and actions Please answer question 8.1 following the completion of the EHIA and complete the action plan

Key findings: Impacts/gaps/opportunities	Actions (what is needed and who needs to do) to address the identified mitigation and recommendations	Lead		
The contents of the procedure has no disproportionate impact on the grounds of race, gender, disability, age, sexual orientation, religious belief or Welsh language.				

The procedure is applicable to all members of staff equally and has been developed to ensure an equitable process for the recovery of overpayments. The Impact Assessment has found that, by introducing the revised policy, there may be a negative impact on individuals due to: **Persons with a disability as defined in the Equality Act 2010** Whilst the contents of the policy does not have a negative impact on persons with a disability, as with all written control documents there may be a negative impact due to the format of the control document that is available. Documents are published on the intranet in pdf format. Visual impairment – not all accessibility software accepts pdf format and therefore an alternative format may be required. <u>Learning disability -</u> The documents may also not be understood by those who have difficulty deciphering or reading the written word, for example, dyslexia. Therefore, further explanation and support may be required.				

Alternatively, if appropriate, please explain the steps taken to consult with and consider the differential impact of the changes on the various protected characteristic groups (part 2) or any specific identified population groups (part 3).