

Follow-up: Temporary Staffing Costs Final Internal Audit Report

May 2025

Cardiff & Vale University Health Board



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Audit and Assurance Services conform with all Public Sector Internal Audit Standards as validated through the external quality assessment undertaken by the Chartered Institute of Public Finance & Accountancy in April 2023.

Acknowledgement

NHS Wales Audit and Assurance Services would like to acknowledge the time and co-operation given by management and staff during the course of this review.

Disclaimer notice - please note

This audit report has been prepared for internal use only. Audit and Assurance Services reports are prepared, in accordance with the agreed audit brief, and the Audit Charter as approved by the Audit and Assurance Committee.

Our work does not provide absolute assurance that material errors, loss or fraud do not exist. Responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with Cardiff & Vale University Health Board. Work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, or all circumstances of fraud or irregularity. Effective and timely implementation of recommendations is important for the development and maintenance of a reliable internal control system

Executive Summary

Purpose

The overall objective of this audit was to provide the Health Board with assurance regarding the implementation of the agreed management actions from the Temporary Staffing costs (CVU 2324-33) review that was reported as part of our 2023/24 work programme.

Overview of findings

Management have made excellent progress in addressing the recommendations, and implementing the management actions detailed in the initial Final Internal Audit Report.

Of the seven recommendations made, six have been closed, including the two high priority recommendations.

One recommendation has been superseded by a recommendation that has been made within the Follow Up: Implementation of the Health Roster review.

The E-rostering team has successfully migrated Capital, Estates and Facilities teams to Health Roster with the exception of the housekeeping team which is due to move over by end of April. We have made no recommendation as the move onto Health Roster by housekeeping is imminent.

The Rostering Principles and Good Practice guidelines have been re-issued to all ward sister/Charge Nurses to promote roster effectiveness.



The Workforce Sustainability Programme Scheme of Delegation has been revised to reflect the delegated approvals for Capital, Estates and Facilities.

A Nursing Workforce Hub has been set up that is chaired by the Director of Nursing Strategic Nursing & Midwifery Workforce and retains central control of all agency/bank shift requests by the Clinical Boards. This added layer of scrutiny ensures that temporary staffing requests are vetted further before shifts are advertised.








The Hub maintains a central log capturing detailed information for each temporary staffing request.

Due to the progress on the audit, we have classified the area as Substantial Assurance.

Follow-up Report Classification

		Trend
Substantial 	Follow up: All high priority recommendations implemented with excellent progress on the medium priority recommendations.	

Progress Summary

Previous Matters Arising	Previous Priority Rating	Direction of Travel	Current Priority Rating
1 Inconsistent rostering practices	Medium		Partially Complete
2 Rostering effectiveness	Medium		Superseded
3 Self-allocation of bank shifts	High		Closed
4 Lead times for advertising bank/agency shifts	Medium		Closed
5 Workforce Sustainability scheme of Delegations	Medium		Closed
6 Missing and incomplete Temporary Staffing Requests	Medium		Closed
7 Bank shift allocation effectiveness	High		Closed

1. Introduction

- 1.1 The follow-up review of 'Temporary Staffing costs' was completed in line with the 2024/25 Internal Audit Plan for Cardiff and Vale University Health Board (the 'Health Board'). The opinion provided through this review is a key component, which will inform the Head of Internal Audit's Annual Opinion.
- 1.2 This was a follow-up review of the original report that was issued in June 2024. This identified seven issues and resulted in an overall assurance rating of 'Limited Assurance'.
- 1.3 The Lead Executive Directors for this review are the Executive Director of People & Culture and the Executive Nurse Director.

Audit Risks

- 1.4 The potential risks considered in the original review were as follows:
- Non-compliance with Health Board policies and procedures; and
 - Failure to obtain value for money due to inappropriate use of temporary staffing resources.

2. Findings

- 2.1 The table below provides an overview of progress in implementing the previous internal audit recommendations:

Original Priority Rating	Number of Recommendations	Implemented / Obsolete (Closed - No Further Action Required)	Action Ongoing (Further Action Required)	Not implemented (Further Action Required)
High	2	2	-	-
Medium	5	4	1	-
Low	-	-	-	-
Total	7	6	1	-

- 2.2 Full details of recommendations requiring further action are provided in the **Management Action Plan** in **Appendix A**.

Appendix A: Management Action Plan

Previous Matter Arising 1: Inconsistent rostering practices (Design)		
Original Recommendation		Original Priority
A consistent approach to roster management should be implemented within Capital, Estates and Facilities to ensure compliance with the Health Board wide Rostering Procedures. Medium Agreed Management Action Target		Medium
Management Response	Target Date	Responsible Officer
The E-Rostering team are working closely with Heads of Service within CEF to prepare the service for the implementation of HealthRoster. However, it is recognised that there is significant work in rolling out the roster within CEF due to the differing shift patterns that are present across the services and within the individual services. This will require a significant time commitment from the services within CEF and therefore cost, whilst still trying to deliver operational services. CEF is committed to complete the implementation within the next 6 months.	31/12/2024	Geoff Walsh, CEF Director & Paul Jones, E-Rostering Manager
Current findings		Residual Risk
<p>The E-rostering team has successfully migrated Capital, Estates and Facilities teams to Health Roster with the exception of the housekeeping team which is due to move over by end of April 2025.</p> <p>Conclusion: The recommendation is partially complete. However, we have not raised a new recommendation as the move onto Health Roster by housekeeping is already planned.</p>		<p>Potential risk of:</p> <ul style="list-style-type: none"> • Non-compliance with Health Board policies and procedures; and • Failure to obtain value for money due to inappropriate use of temporary staffing resources.

Previous Matter Arising 2: Rostering effectiveness (Operation)		
Original Recommendation		Original Priority
Further work must continue to drive workforce resource efficiencies and cost savings through the timely and correct use of Health Roster system as a workforce deployment tool.		Medium
Management Response	Target Date	Responsible Officer
<p>Monitoring - A BI dashboard has been developed which provides detail on the head room built into each roster. This includes annual leave allocation, sickness and study leave. Reports are also generated by the E-Rostering team that show hours that are owed to the roster by individuals so that action can be taken.</p> <p>The Executive Director of Nursing has initiated a core team consisting of a Director of Nursing, Safe Care Lead, Digital Lead for Corporate Nursing and E-rostering Manager. They are meeting with every Ward Sister/Charge Nurse, Senior and/or Lead Nurse in meetings from May 31st to end June 2024. There will also be support from Finance Business Partners, People Services Team and the Change Hub.</p> <p>The aim is to support the staff to ensure rostering is as efficient as possible, reducing reliance on temporary staffing.</p>	28/06/2024	Carys Fox, Director of Nursing Strategic Nursing & Midwifery Workforce & CB Directors of Nursing
Current findings		Residual Risk
<p>We note that the Health Board continues to experience delays with the production, approval and publishing of rosters as per the recent findings identified within the Follow Up: Implementation of the Health Roster review. Given the similarities between these two recommendations, we will close this recommendation and pursue future follow up of this action through the Follow Up: Implementation of the Health Roster system.</p> <p>Conclusion: The recommendation has been superseded.</p>		<p>Potential risk of:</p> <ul style="list-style-type: none"> Inadequate management oversight of the rostering process may result in inefficient rostering arrangements, which may impact patient safety, staff wellbeing





and increase the financial burden on the Health Board.

- Failure to obtain value for money due to inappropriate use of temporary staffing resources.

Appendix B: Assurance opinion and action plan risk rating

Audit Assurance Ratings

We define the following levels of assurance that governance, risk management and internal control within the area under review are suitable designed and applied effectively:

	<p>Substantial assurance</p>	<p>Few matters require attention and are compliance or advisory in nature. Low impact on residual risk exposure. Follow up: All recommendations implemented and operating as expected</p>
	<p>Reasonable assurance</p>	<p>Some matters require management attention in control design or compliance. Low to moderate impact on residual risk exposure until resolved. Follow up: All high priority recommendations implemented and progress on the medium and low priority recommendations.</p>
	<p>Limited assurance</p>	<p>More significant matters require management attention. Moderate impact on residual risk exposure until resolved. Follow up: No high priority recommendations implemented but progress on most of the medium and low priority recommendations.</p>
	<p>Unsatisfactory assurance</p>	<p>Action is required to address the whole control framework in this area. High impact on residual risk exposure until resolved. Follow up: No action taken to implement recommendations</p>

Prioritisation of Recommendations

We categorise our recommendations according to their level of priority as follows:

Priority level	Explanation	Management action
<p>High</p>	<p>Poor system design OR widespread non-compliance. Significant risk to achievement of a system objective OR evidence present of material loss, error or misstatement.</p>	<p>Immediate*</p>
<p>Medium</p>	<p>Minor weakness in system design OR limited non-compliance. Some risk to achievement of a system objective.</p>	<p>Within one month*</p>
<p>Low</p>	<p>Potential to enhance system design to improve efficiency or effectiveness of controls. Generally issues of good practice for management consideration.</p>	<p>Within three months*</p>

* Unless a more appropriate timescale is identified/agreed at the assignment.



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