Medical Staff Additional Sessions Final Internal Audit Report

July 2024

Cardiff & Vale University Health Board

Contents

Executive Summary 3
1. Introduction 4
2. Detailed Audit Findings 4
Appendix A: Management Action Plan 10
Appendix B: Assurance opinion and action plan risk rating 22

Review reference:	CVU 2324-16
Report status:	Final Report
Fieldwork commencement:	11th April 2024
Fieldwork completion:	19th June 2024
Debrief meeting:	11th June 2024
Draft report issued:	20th June 2024
Management response received:	16th July 2024
Final report issued:	16th July 2024
Auditors:	Lucy Jugessur, Deputy Head of Internal Audit Liz Vincent, Principal Auditor
Executive sign-off:	Richard Skone, Interim Medical Director
Distribution:	Paul Bostock, Chief Operating Officer Lianne Morse, Deputy Director of People & Culture
Committee:	Audit & Assurance Committee

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.

Audit reports are prepared by the staff of the NHS Wales Audit and Assurance Services, and addressed to Independent Members or officers including those designated as Accountable Officer. They are prepared for the sole use of the Cardiff & Vale University Health Board and no responsibility is taken by the Audit and Assurance Services Internal Auditors to any director or officer in their individual capacity, or to any third party.

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 audit reviewed the application of the priorities that have been developed in relation to additional sessions worked by medical staff.

Overview

We have issued reasonable assurance on this area.

The Clinical Boards are effectively utilising the new Additional Duty Hours rate card and the system of identifying and managing escalated shifts is also being used effectively.

The matters requiring management attention relate to the processes for managing WLI payments and staff breaks, including:

- The WLI forms are not always being completed to confirm that a WLI session has been worked. There is no reconciliation undertaken between the Patchwork system and the tracker.
- A number of sessions were paid at the WLI rate but the reasons recorded were unrelated to WLIs.
- Junior Doctors were undertaking WLI sessions and were being paid different rates.
- WLI sessions were being entered retrospectively onto the Patchwork system.
- We identified breaks being removed at the time of creation within the system, and insufficient reasons for not taking a break being accepted.

Other recommendations / advisory points are within the detail of the report.

Report Opinion

Reasonable

Some matters require management attention in control design or compliance.

Low to moderate impact on residual risk exposure until resolved.

Assurance summary[1]

	Objectives	Assurance
1	ADH Rate Card is being utilised within the Clinical Boards.	Substantial
2	Authorisation of rates outside of rate card.	Substantial
3	WLI Payments are being used for activity which forms part of a planned WLI programme.	Limited
4	Staff are taking breaks during their shifts.	Reasonable
5	Monitoring, reporting and scrutiny of proposals takes place at appropriate levels within the Health Board.	Substantial

[1]The objectives and associated assurance ratings are not necessarily given equal weighting when formulating the overall audit opinion.

Key Matters Arising

	Key Matters Arising	Objective	Control Design or Operation	Recommendation Priority
1	Completion of WLI request forms	3	Operation	High
2	WLI requests with unrelated reasons	3	Design	High
3	Junior doctors agreed rate for WLI sessions	3	Design	Medium
4	Approval process and retrospective sessions	3	Design	Medium
6	Removing mandatory breaks from the system	4	Design	High
7	Inadequate reasons provided	4	Operation	Medium

1. Introduction

1.1 The audit of the Medical Staff Additional Sessions was undertaken and completed in line with the 2023/24 Internal Audit Plan for Cardiff and Vale University Health Board (the 'Health Board').

1.2 The Health Board has established a Medical Workforce Sustainability Group to change the shape and supply of future workforce with an aim to achieve sustainability. The Group have set a number of priorities, which were detailed in the Workforce Sustainability Proposal (Medical) Executive Summary and Extended Paper that was taken to the Senior Leadership Board meeting on the 4th May 2023. The priorities were:

- Implement a consistent Additional Duty Hours (ADH) rate card for Consultants initially.
- Implement a consistent payment rate for consultants who are required to undertake onsite working during out of hours, (including resident on-call).
- Clarify the Waiting List Initiative (WLI) procedure to ensure the usage is appropriate and linked to the Recovery Plan/ UHB priorities.
- Revise the Study leave budget Procedure to include a clear study leave budget allocation.
- Ensure all staff are able to take a 30-minute break to support their health and wellbeing.

1.3 The Senior Leadership Board approved the above priorities. It was detailed within the minutes that the above proposals would hopefully be implemented in quarter 2 of 2023/24.

1.4 The Health Board utilises the Patchwork system to manage the Health Boards temporary staffing operations from bank to agency staffing.

1.5 The Interim Executive Medical Director is the lead for this review.

Audit Risks

1.6 The associated risks for the review were:

- Increased additional sessions and / or use of agency staff;
- Additional costs and pressures on the Health Board where agreed pay rates are not being used; and
- Inappropriate or unauthorised payments made at higher rates.

2. Detailed Audit Findings

Objective 1: The proposed Consultant ADH rate card is being utilised within the Clinical Boards

2.1 The rate card for Consultants became effective on the 18th September 2023, while the revised rate for Junior Doctors took effect from the 2nd October 2023. We requested a customised report from Patchwork from the Medical and Dental

Managed Bank Team, covering the period from when the rate card changes were implemented for both the Consultants and Junior Doctors.

2.2 There was a total of 1,185 Consultant shifts for all Clinical Boards created in the system for the period 27th September 2023 to 27th March 2024. Each shift was reviewed, and there were 40 shifts whereby staff were paid at a higher agreed rate and are outside of the scope of the rate card. The remaining 1,145 shifts were all paid appropriately in line with the Consultant ADH rate card.

2.3 We conducted a similar analysis for the Junior Doctors, where a total of 2,719 shifts were requested across various grades for all Clinical Boards for the period 2nd October 2023 to 9th April 2024. We identified 14 shifts that were paid at a higher grade than the agreed rate card, which has been addressed under objective 2. The remaining shifts were paid appropriately according to the agreed rate guidelines.

Conclusion:

2.4 Based on the analysis conducted and the numbers reviewed during the testing exercise, we are confident that the Clinical Boards are effectively utilising the new rate card. The review identified that shifts were paid according to the agreed rates, and there are appropriate controls within the system to ensure that these rates are checked accordingly. This provides assurance that the rate card implementation is functioning as intended. We have provided **Substantial Assurance** for this objective.

Objective 2: The offer of rates outside the rate card is supported by prior executive level authorisation.

2.5 There is a robust system in place to monitor and authorise escalated shifts, which are shifts that are paid above the rate card and require approval. There is a clear hierarchical approval process within the Patchwork system, which is designed to review and authorise the escalation requests. Shifts cannot progress in the system without approval from the Chief Operating Officer or the Executive Director on call.

2.6 We examined all of the medical bank shifts since the introduction of the rate card, which revealed that no Consultant shifts were paid above the rate card. We have excluded the 40 Consultants that were detailed within objective 1. There were only 14 Junior Doctors shifts had been paid outside the rate card.

2.7 Out of these 14 shifts:

- Eight shifts were genuine escalations that were appropriately authorised within the system, and a written explanation could be found within Patchwork explaining the reason the rate card had been breached. Two were authorised outside of the system and entered retrospectively. This was an anomaly and only occurred as these shifts were approved before the rate card was introduced.
- For the remaining six shifts, explanations have been provided confirming that they were not actually escalated shifts and the Junior Doctors had not been paid outside the rate card.

Conclusion:

2.8 The system of identifying and managing escalated shifts is being used effectively, with all rates that were paid outside the rate card being appropriately authorised and documented. We have provided **Substantial Assurance** for this objective.

Objective 3: WLI payments are only being used for activity which forms part of a planned WLI programme and are authorised by the office of the Chief Operating Officer. Payments for all other additional sessions are made via the consultant ADH card.

2.9 There is no formal WLI plan detailing the number of WLI sessions each Clinical Board requires. We were advised by the Director for Planned and Specialised Care that relying on expensive, non-recurrent solutions is not feasible for long-term planning. Instead, meetings are held with various specialties to assess their progress against the ministerial priorities and the need for WLI to cover the shortfall. WLIs should be reserved for the delivery of Cancer standards and extreme long waiters, so the Health Board are trying to avoid using them for all parts of planned care.

2.10 A Teams Channel for WLIs has been set up, which includes an online form for departments to complete when requesting approval from the Director for Planned and Specialised Care for WLI shifts to be undertaken. The form requires specific sections to be completed to justify the request before approval can be given. Submitted forms automatically populate a spreadsheet that tracks all requests and their approval status.

2.11 A reconciliation of this spreadsheet was undertaken against the WLI shifts that had been processed / paid through the Patchwork system for January and February 2024. This identified that a number of shifts had been paid but were not recorded on the tracker, and areas had worked more shifts than approved. **(Matter Arising 1)**

2.12 A review of the tracker showed that the last few entries were made in February, and March 2024 and there had been only one request made in April. WLI requests for this period had been paid, which indicates that WLIs did occur during these months despite the lack of corresponding entries in the tracker. **(Matter Arising 1)**

2.13 A WLI data report was provided from the Patchwork system that covered the period from January to May 2024, that included shifts that were paid, booked, or approved. Analysis of this report identified 116 WLI shifts with 'request reasons' unconnected to the WLI principles. The highest related to extra capacity (76 shifts) but maternity leave, supernumerary staffing, annual leave, vacant post and sickness also featured as reasons for WLI requests. Had these shifts been processed as additional duties hours, approximately £30k could have been saved. **(Matter Arising 2)**

2.14 WLI sessions are mainly carried out by Consultants and should be recorded in the system as a Consultant shift grade when issued. However, there are also instances whereby Junior Doctors undertake WLI shifts. Out of the 154 WLI shifts that were conducted by junior doctors, only 26 of these shifts were classified at a Consultant grade. We also identified that the pay rates for the 154 sessions varied. Some were compensated at the contractual sessional rate of £690, whereas others were paid at a lower rate of either £345 or £370. **(Matter Arising 3)**

2.15 The WLI shift approval process involves two stages. Firstly, the Director for Planned and Specialised Care provides verbal approval during the planned care meetings. Once the online form is completed, the authorising officer (Service Managers) approve the payments. The Director for Planned and Specialised Care is not involved in this stage and is unaware of system bookings. A review of the WLI Data Report for January to May 2024 found that several sessions were entered into Patchwork retrospectively. **(Matter Arising 4)**

2.16 The WLI procedure states that the Directorate for Planned and Specialised Care will keep a record of actual WLI activity versus planned WLI activity and associated expenditure. Although the Director for Planned and Specialised Care has informed us that departments are maintaining plans, we were only provided with two WLI plans, and these were in different formats. **(Matter Arising 5)**

Conclusion:

2.17 While the introduction of the online form has improved controls, further enhancements need to be achieved. Implementing reconciliation processes against the tracker and understanding the need for shifts that are outside of the WLI will tighten controls. Also agreeing an approved rate for junior doctors will ensure a consistent approach is applied. We have provided **Limited Assurance** for this objective.

Objective 4: Staff are taking breaks during their shifts, in accordance with the requirements of the European Working Time Regulations.

2.18 The approval process for shifts worked involves two stages: firstly, the Timesheet Authoriser approves the hours worked, and secondly, the Payment Approval Authoriser (Service Manager) approves the financial aspect of the transaction.

2.19 Breaks are automatically deducted in the system based on the number of hours allocated to the shift. The doctor however can adjust the shift time and remove the breaks taken if needed. If changes are made, a 'Reasons' box appears which has to be completed by the doctor with a brief explanation for the change to enable the shift to be signed off.

2.20 When an authorising officer reviews shift approvals, any modifications to shift times or breaks are flagged with a red symbol. The officer must access the specific job, review the audit trail of changes, and approve the modifications and provided reasons. The officer can decline adjustments and revert the hours to the original shift time if they disagree, which will be communicated to the doctor.

2.21 We examined the shifts paid between November 2023 – February 2024, which allowed us to identify the main Directorate whereby staff were not taking breaks. During this four-month period Critical Care was identified with a cost of £19,455 due to staff not taking breaks.

2.22 We also reviewed the top four doctors with the highest associated cost to determine the reason breaks were not taken. Further analysis found that the automated breaks for some of the shifts were being removed at the time the shift was created on the system. **(Matter Arising 6)**

2.23 We conducted an additional sample test of 14 doctors which covered a total of 22 shifts to analyse the reasons given for not taking breaks. While most reasons were deemed appropriate, we found a instances where the justification for not taking a break was inappropriate. **(Matter Arising 7)**

Conclusion:

2.24 Although the system for identifying and managing breaks is generally effective, our analysis has highlighted some areas for improvement. Breaks should not be removed at the time of shift creation, and inappropriate reasons for not taking a break should not be accepted. We have provided **Reasonable Assurance** for this objective.

Objective 5: Monitoring, reporting and scrutiny of the proposals takes place at appropriate levels within the Health Board.

2.25 Several groups and committees oversee the monitoring, reporting, and scrutiny of the workforce sustainability proposals. The Medical Workforce Sustainability Group (MWAG) convenes monthly for an informal meeting with the Deputy Director of People and Culture, Head of Medical Resourcing & Systems, Assistant Medical Director of Workforce and the Deputy Medical Director to discuss progress.

2.26 The Medical & Dental Managed Bank Team produce reports that highlight challenges and improvements made each month. These reports provide the foundation for updates presented to the Workforce Sustainability Group and the MWAG.

2.27 The Workforce Sustainability Group, chaired by the Executive Director of People and Culture meet bi-weekly. They maintain and regularly update a live action plan. During these meetings, assurances are discussed to ensure everything is under control.

2.28 MWAG is tasked with ensuring effective management and development of the medical and dental workforce. According to its terms of reference, the group convenes monthly, and we have evidenced meetings taking place in February, April and May. The March meeting was cancelled due to Executives being unable to attend as it conflicted with another meeting. A change of date and time has been proposed for the MWAG to avoid this going forward.

2.29 Although the terms of reference did not specify the required attendance, action logs show an average of nine members of staff attending each meeting, including, Executive Directors and senior managers and finance representatives. Our review of the action logs revealed that discussions during these meetings covered topics including the rate card and workforce sustainability.

2.30 In addition, there are also Clinical Board Meetings and Directorate meetings that are held monthly. These meetings involve discussions on various Management Information reports/dashboards that enable the members to thoroughly scrutinise performance. The monthly dashboards are used to compare performance outcomes with data from previous months, focusing on aspects such as savings achieved in breaks, rates, and DE (directly employed) savings. These meetings provide a detailed analysis of performance and contribute to informed decision-making.

Conclusion:

2.31 Various committees and groups meet regularly to monitor, report, and scrutinise the proposals and activities. Detailed reports and dashboards are generated and provide insights into performance metrics, allowing for informed decision-making and identifying areas for improvement. The monitoring structure includes mechanisms to identify and address non-compliance, ensuring accountability among team members. We have provided **Substantial Assurance** for this objective.

Appendix A: Management Action Plan

<table>
<tr><th colspan="2">Matter Arising 1: Completion of WLI request forms (Operation)</th><th>Impact</th></tr>
<tr><td colspan="2">An online form has been created within Teams for departments to complete when seeking approval from the Director for Planned and Specialised Care for staff carrying out WLI shifts. The form requires a justification for the request, confirmation of compliance with the delivery of cancer standards or long waiters, and the WLI rate. Submitted forms automatically populate a spreadsheet that tracks all WLI requests, indicating their approval status.

However, the last few entries in the tracker were made in February and March and only one request was made in April. We compared this to the April dashboard that is produced by the Medical and Dental Managed Bank Team, which details the monthly WLI spend. The number of sessions paid in April for these months were as follows.

• February – 30 sessions;
• March – 151 sessions; and
• April – 2 sessions (more sessions will come through in May data)

This review highlighted that sessions did occur during these months despite the lack of corresponding entries in the tracker.

During our audit testing, we reconciled the tracker spreadsheet with the data processed and paid through Patchwork for January and February 2024. This revealed several discrepancies: some sessions had been paid but were not listed in the tracker, and some areas worked more sessions than had been approved.</td><td>Potential risk of:

• Failure to accurately track and document WLI session requests and approvals can lead to financial discrepancies, lack of accountability with regards to performance and affect strategic planning.</td></tr>
<tr><th colspan="2">Recommendations</th><th>Priority</th></tr>
<tr><td>1.1</td><td>Establish a routine review of the tracker to the data within Patchwork to identify discrepancies between requested and actual WLI sessions. This should be undertaken monthly to ensure all sessions are accurately recorded.</td><td>High</td></tr>
</table>

1.2	Management should emphasise the importance of completing and submitting the form for every WLI session request. This will ensure all sessions are documented in the tracker.		**Medium**
1.3	Management should evaluate and enhance the integration between the Teams Channel form and the tracking spreadsheet to ensure no data is lost or overlooked during the automatic population process.		**Low**
Agreed Management Action		**Target Date**	**Responsible Officer**
1.1	A new WLI approval process was communicated on 07/06/24 and implemented from 10/06/24. The previous MS Form and Team channel has been removed, all requests for WLI shifts are entered into the Patchwork shift system and a report is sent to the COO's office by the Medical Staff Bank on a daily basis. The COO's office review requests and approve or decline – before sending back to the team for processing. Request for WLI (Waiting List Initiati WLI authorisation process .msg	Complete	Catherine Wood
1.2	As above		
1.3	The use of WLI's is monitored on a weekly basis by members of the Workforce Sustainability Group and the Sustainability Programme Board are updated at regular intervals.	Complete	Lianne Morse

Matter Arising 2: WLI requests with reasons unrelated to WLI principles (Design)

A WLI data report was generated from Patchwork covering the period from January to May 2024, that included sessions that were paid, booked, or approved. Analysis of this report highlighted WLI sessions with request reasons unrelated to WLIs. This has been summarised in the table below:

Worker Grade	Request Reason	Grand Total
Consultant	Annual Leave	2
	Extra Capacity	76
	Maternity Leave	10
	Sickness	2
	Site pressures	1
	Supernumerary Staffing	11
	Vacant Post	5
	Winter Pressures	0
Consultant - Onboarding		
Master Grade	Annual Leave	1
	Extra Capacity	2
Specialty Doctor	Sickness	1
StH (ST3/4 - ST8)	Extra Capacity	1
	Sickness	5
		116

The cost for WLI sessions is currently entered in a free-text field within Patchwork, allowing the amount to be altered without going through the escalation process. 116 sessions were identified with a cost implication of £80,175. Had they been processed as ADHs and paid in line with the rate card the cost to the Health Board would have been £49,121, a difference of £31,054. It is unclear why these sessions have been processed as WLI sessions. They have not gone through the proper channels; no online form has been completed, they have not been approved by the Director for Planned and Specialised Care and are not showing on the WLI tracker.

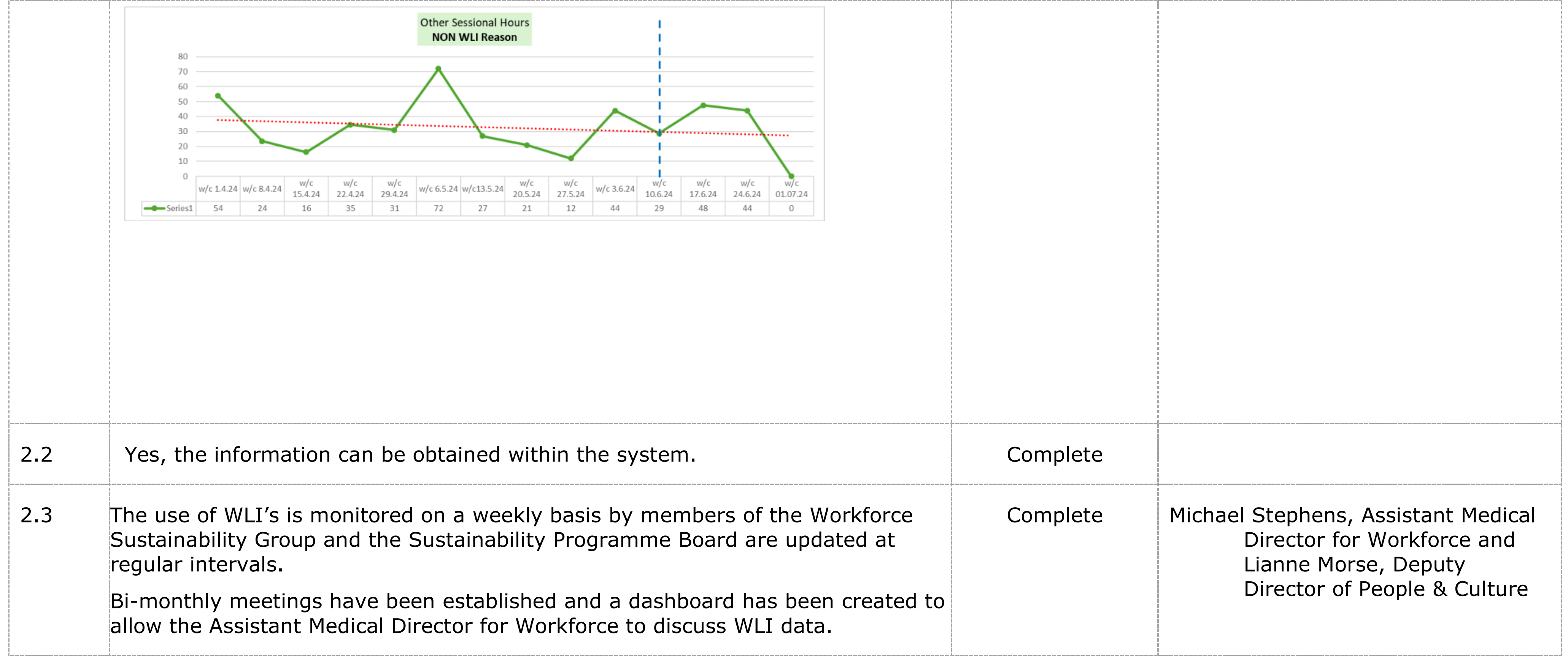
Impact

Potential risk of:

- Additional costs and pressures on the Health Board where agreed pay rates are not being used.

Recommendations		Priority
2.1	Management should investigate why WLI sessions are being paid for reasons unrelated to their intended purpose and provide training to staff on the correct classification and payment process for different types of sessions.	High
2.2	Management should consider modifying the system to eliminate free-text entry for WLI session cost and introduce a process to approve any deviations from the standard rate of £690.	Medium
2.3	Regular monitoring should be conducted to ensure that WLI sessions are correctly paid and approved in accordance with the WLI procedure.	Low

Agreed Management Action		Target Date	Responsible Officer
2.1	Data is shared with the CB on a monthly basis, which includes the reasons for WLI sessions. Bi-monthly meetings have been established and a dashboard has been created to allow the Assistant Medical Director for Workforce to discuss WLI data. The most recent report from the Staff Bank shows that WLI payments for non-WLI activity have stopped w/c 01/07/24 (graph below), this will be monitored on a weekly basis.	Complete	Michael Stephens, Assistant Medical Director for Workforce and Lianne Morse, Deputy Director of People & Culture



2.2	Yes, the information can be obtained within the system.	Complete	
2.3	The use of WLI's is monitored on a weekly basis by members of the Workforce Sustainability Group and the Sustainability Programme Board are updated at regular intervals. Bi-monthly meetings have been established and a dashboard has been created to allow the Assistant Medical Director for Workforce to discuss WLI data.	Complete	Michael Stephens, Assistant Medical Director for Workforce and Lianne Morse, Deputy Director of People & Culture

Matter Arising 3: Junior Doctors agreed rate for WLI sessions (Design)			**Impact**
WLI sessions are primarily conducted by Consultants and should be recorded in the system as a Consultant shift grade when issued. Occasionally junior doctors are assigned to these tasks if a Consultant is unable to undertake the shift. 154 WLI sessions were undertaken by junior doctors between January and May 2024, of which only 26 of the sessions (17%) were classified at the Consultant grade. Of the other 128 sessions, 97 were classified at their actual role of Speciality Doctors, 28 at StH (ST3/4 - ST8) and the remaining 3 at StL (CT/ST1 - ST2). A total of 20 junior doctors worked these sessions, 65% of which were Ophthalmology Medical Staff. The pay rates for these sessions varied. While some were compensated at the contractual sessional rate of £690, others received lower rates of either £345 or £370. There is no approved or agreed rate for junior doctors, nor any guidance on whether they should be paid the full contract rate or 50% of it.			Potential risk of: • Additional costs and pressures on the Health Board where agreed pay rates are not being used.
Recommendations			**Priority**
3.1	Establish a clear and approved pay rate for junior doctors, specifying whether they should receive the full contract rate or a percentage of it. This must be reflected in the WLI procedure and communicated to all relevant staff.		**Medium**
3.2	Rota Co-ordinators and authorising officers need to ensure that all WLI sessions shift grade are correctly classified within the system, regardless of who performs the work.		**Medium**
3.3	Conduct regular audits to ensure compliance with the junior doctors WLI pay rate and to address any discrepancies promptly.		**Medium**
Agreed Management Action		**Target Date**	**Responsible Officer**
3.1	Further discussions with the AMD workforce and Medical Director are required to decide if appropriate to pay a % of the WLI consultant rate.	September 24	Hilary Sharp, Head of Medical Resourcing & Systems

3.2	New scheme of delegation has been created and published to all service areas which outlines the new WLI process which is now pre-approved via the COO Office.	Complete	
3.3	3.1 would need to be addressed and approved/implemented. Bank team to provide reports to AMD workforce or representative on a quarterly basis	September 24 with 1st audit being completed on the December 24	Hilary Sharp, Head of Medical Resourcing & Systems

Matter Arising 4: Approval process and WLI sessions entered retrospectively. (Design)	**Impact**
The approval process for WLI sessions consists of two stages. Firstly, the Director for Planned and Specialised Care meets with various specialty teams to evaluate their progress against delivery standards and waiting times. If any shortfalls are identified, WLI sessions will be arranged to address them. Following these discussions, the Director will approve the sessions once the online form is completed. Once the sessions are approved, the rota coordinator will enter them into the Patchwork system, making the shifts available. After the sessions have been completed, the authorising officer approves the payments and confirming that the staff member has completed the shift. The Director for Planned and Specialised Care is not involved in this stage and is unaware of the shifts that have been booked on the Patchwork system. It is the responsibility of Clinical Board to ensure that the approvals align with the shifts that have been booked. Similar to the issue identified under matter arising one, there are no reconciliations undertaken between the approvals on the tracker and the bookings in the system. A review of the WLI Data Report for January to May 2024 also found that a number of sessions have been entered into Patchwork retrospectively. Out of the 1,112 WLI sessions for this period, 191 sessions were entered 30 days or more after the shift was worked. This is detailed in the table below:	Potential risk of: • Additional costs and pressures on the Health Board where agreed pay rates are not being used.

Time after shift worked	# of sessions
30 – 60	141
61 – 90	45
90 - 102	5
TOTAL	**191**

Recommendations		**Priority**
4.1	Upgrade the tracking spreadsheet to capture all sessions from approval/booked/payment by comparing to generated reports. This will verify that the tracker and payment system data are aligned. Reconciliation should be carried out on a monthly basis.	**Medium**

4.2	Management should consider introducing a workflow that requires dual verification for session approvals and payments. This could involve another level of review before final payment authorisation to add an extra layer of oversight.		**Medium**
4.3	Management must remind staff that all sessions should be booked on the system prior to being worked.		**Medium**
Agreed Management Action		**Target Date**	**Responsible Officer**
4.1	The implementation of the new WLI approval process resolves this matter.	Complete	
4.2	As above	Complete	
4.3	As above	Complete	

Matter Arising 5: Standardised template for the recording of WLI activity. (Design)			**Impact**
The WLI procedure that was approved by the People and Culture Committee in September 2023 states that the directorate will maintain a record of actual WLI activity versus planned WLI activity and associated expenditure. Although the Director for Planned and Specialised Care has informed us that departments are maintaining plans, we have only seen copies of two WLI plans from Gynaecology and Medicine Planned Care Tracker for March, and they were in different formats. The detail on the plans are stated below: • The Gynaecology plan included the number of patients seen and the name of the doctor who carried out the WLI session, but it does not include any expenditure details, or the number of sessions worked. • The Medicine Planned Care tracker included the associated costs, but they are not itemised to verify the sessional rate, and it also lacked the number of sessions worked. Like the Gynaecology plan, it includes the number of patients seen and the clinician who conducted the session. *Please note that we did not test these plans to verify that recorded activities match payments, so we cannot provide assurance on their accuracy.*			Potential risk of: • Additional costs and pressures on the Health Board where agreed pay rates are not being used.
Recommendations			**Priority**
5.1	Management should consider implementing a standardised template for the recording of WLI activity so that it provides clear guidance on the information required. This would also reduce the time spent on creating plans and make it easier to compare and analyse the data.		**Low**
Agreed Management Action		**Target Date**	**Responsible Officer**
5.1	The implementation of the new WLI approval process resolves this matter.	Complete	

<table>
<tr><th colspan="3">Matter Arising 6: Removing mandatory breaks within the system before shift is worked (Design)</th><th>Impact</th></tr>
<tr><td colspan="3">We analysed the shifts paid from November 2023 to February 2024 to identify departments where breaks were not being taken and to highlight the top four doctors who were not taking breaks. During this four-month period, Critical Care was identified as having the highest financial impact, amounting to £19,554.

Two of the doctors with the highest associated costs were from Critical Care, while the other two were from General Medicine. We reviewed two shifts for each of these doctors to understand the reasons for the breaks not being taken.

• 4/8 shifts - the automated breaks were removed when the shift was created in the system. As a result, these shifts bypassed the agreed process, did not require a reason from the doctor for missing the break, and were not flagged during the approval stage.</td><td>Potential risk of:

• Additional costs and pressures on the Health Board where agreed pay rates are not being used.</td></tr>
<tr><th colspan="3">Recommendations</th><th>Priority</th></tr>
<tr><td>6.1</td><td colspan="2">Management should ensure that breaks are not being removed at the time of the shift creation, and should consider implementing a validation step within Patchwork to prevent shifts from by passing the approval process.</td><td>High</td></tr>
<tr><th colspan="2">Agreed Management Action</th><th>Target Date</th><th>Responsible Officer</th></tr>
<tr><td>6.1</td><td>The enforced breaks function within patchwork has now been switched on. This function looks at the break applicable to the hours submitted via the timesheet rather than the created job. Irrespective if a service amends the break at time of job creation, this will not impact the break tracking through when the worker is submitting the timesheet.</td><td>Complete</td><td>Lianne Morse, Deputy Director of People & Culture</td></tr>
</table>

<table>
<tr><th colspan="3">Matter Arising 7: Inadequate explanation given for not taking breaks (Operation)</th><th>Impact</th></tr>
<tr><td colspan="3">We conducted a further sample testing of 14 doctors who covered a total of 22 shifts to analyse the reasons given for not taking breaks. The reasons provided for the majority of these shifts were deemed appropriate; examples included high acuity and volume of patients, clinical duties / surgery and handover. However, we also found that:
• 4/22 shifts provided inappropriate reasons such as 'break not taken'.</td><td>Potential risk of:
• Additional costs and pressures on the Health Board where agreed pay rates are not being used.</td></tr>
<tr><th colspan="3">Recommendations</th><th>Priority</th></tr>
<tr><td>7.1</td><td colspan="2">Management should ensure that a valid reason is provided for not taking a break. Inadequate explanations should be rejected, and breaks should not be removed without a sufficient justification.</td><td>Medium</td></tr>
<tr><th colspan="2">Agreed Management Action</th><th>Target Date</th><th>Responsible Officer</th></tr>
<tr><td>7.1</td><td>If a break is unable to be taken, the 1st tier hours approver will need to approve by updating the break to zero hours and provide a detailed reason and sign off the fraud declaration. The timesheet will then appear to the financial authoriser, tier 2, for review and final sign off.</td><td>Complete</td><td>Lianne Morse, Deputy Director of People & Culture</td></tr>
</table>

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:

	Substantial assurance	Few matters require attention and are compliance or advisory in nature. **Low impact** on residual risk exposure.
	Reasonable assurance	Some matters require management attention in control design or compliance. **Low to moderate impact** on residual risk exposure until resolved.
	Limited assurance	More significant matters require management attention. **Moderate impact** on residual risk exposure until resolved.
	Unsatisfactory assurance	Action is required to address the whole control framework in this area. **High impact** on residual risk exposure until resolved.
	Assurance not applicable	Given to reviews and support provided to management which form part of the internal audit plan, to which the assurance definitions are not appropriate. These reviews are still relevant to the evidence base upon which the overall opinion is formed.

Prioritisation of Recommendations

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

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

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

NHS Wales Shared Services Partnership
4-5 Charnwood Court
Heol Billingsley
Parc Nantgarw
Cardiff
CF15 7QZ

Website: Audit & Assurance Services - NHS Wales Shared Services Partnership