

Overtime & Additional Hours Final Internal Audit Report

May 2022

Cwm Taf Morgannwg University Health Board



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Executive Summary

Purpose

To evaluate and determine the adequacy of the systems and controls in place within the Health Board for the management of additional hours and overtime in relation to staff paid on the agenda for change pay scales.

Overview

We have issued reasonable assurance on this area. The matters requiring management attention include:

- Lack of monitoring of compliance with Working Time Regulations.
- Inconsistent approaches to capturing overtime and additional hours for staff not using Health Roster.
- Payments being made outside of the agenda for change terms and conditions.

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

Report Classification



Some matters require management attention in control design or compliance.

Low to moderate impact on residual risk exposure until resolved.

Assurance summary¹

Assurance objectives	Assurance
1 Documented processes and procedures.	Reasonable
2 Overtime and additional hour requests are justified and authorised in advance.	Reasonable
3 Claim forms are completed, confirmed as accurate and appropriately authorised.	Reasonable
4 Payments are made at the correct rates.	Reasonable
5 Monitoring to ensure compliance with working time regulations.	Limited
6 Regular reporting and scrutiny of overtime and additional hours.	Substantial

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

Key Matters Arising	Assurance Objective	Control Design or Operation	Recommendation Priority
1 Overtime procedures	1	Operation	Medium
2 Justification and authorisation of overtime	2	Operation	Medium
3 Method for claiming overtime	3	Operation	Medium
4 Correct rate of overtime pay	4	Operation	Medium
5 WTR compliance monitoring	5	Operation	High

1. Introduction

- 1.1 Our review of overtime and additional hours in relation to Agenda for Change staff was completed in line with the 2021/22 Internal Audit Plan for Cwm Taf Morgannwg University Health Board (the 'Health Board').
- 1.2 The Health Board has recognised that modern forms of health care rely on flexible teams of staff providing patient care 24 hours a day, 7 days a week, 365 days a year. In order to maintain safe services to patients, in exceptional circumstances, staff may be required to work above their contracted hours. Any additional hours worked above contracted hours and up to 37.5 hours per week are paid to staff at a 'plain' time rate. However, if an employee exceeds 37.5 hours per week an overtime rate of 'time and half' is paid, the exception being when staff work on a bank holiday, which is paid at double time. Claims for additional and overtime hours are processed automatically, via the rostering system, for those departments using Health Roster. In all other cases paper overtime claim forms are used.
- 1.3 In previous years, and during the Covid-19 pandemic period, agreements were in place within the Health Board to pay overtime rates to certain bands of staff that would not normally be eligible for overtime, or to specific groups or departments at higher rates where there were known staffing shortages. When we started our fieldwork, it was our understanding that one long-standing overtime agreement remains in place at the Princess of Wales hospital in relation to Advanced Clinical Practitioner roles.
- 1.4 In June 2021 a Welsh Government directive provided the Health Board with the discretion to pay different rates of overtime to staff 'to support and facilitate the delivery of additional activity'. The provision was available where there was a 'requirement to provide additional staffing capacity associated with specific planned clinical activity', as part of the Covid 19 response.
- 1.5 The relevant lead for the review is the Director of People.
- 1.6 The potential risks considered in this review were:
 - Financial loss due to unnecessary usage or incorrect payment.
 - Inappropriate payments made if timesheets are not properly completed, authorised and checked.
 - Staff are working unsafe and unsustainable hours which could affect their wellbeing.

2. Detailed Audit Findings

Objective 1: Documented processes and procedures are in place when using and authorising overtime and additional hours, including an overarching policy.

- 2.1 The Health Board has an up-to-date Overtime and Additional Hours policy, which has been issued to all senior managers and is available to staff through the Health Board's intranet. The policy provides clear guidance on overtime and additional

hour payments for Agenda for Change (AfC) staff which includes the rates that to be paid.

- 2.2 When the policy was sent to senior managers in February 2020 it was explained that by March of that year all historical arrangements to make overtime and additional hour payments outside of the AfC terms and conditions should stop. While the email outlined the process to follow should future payments need to be made in this way, this has not been set out in a procedure document. **(Matter arising 1)**
- 2.3 Staff working in areas where Health Roster is used have overtime automatically captured within the system. Those staff not using Health Roster record their overtime on 'manual' systems for inputting on pay returns to be submitted to payroll. However, there was no documented procedure or guidance notes in relation to how overtime should be claimed by an individual, authorised by a manager and sent to payroll for processing. Our testing has identified that there are a number of different processes used across the organisation. **(Matter arising 1)**

Conclusion:

- 2.4 The Health Board has an up-to-date Overtime and Additional hours policy in place that was issued to senior managers. To ensure consistency and compliance with the scheme of delegation, further guidance is needed in relation to the overtime process and when requiring authorisation for rates of overtime payments that fall outside of the AfC rates. We have provided reasonable assurance in this area.

Objective 2: Requests for additional hours and overtime are supported by appropriate justification and are appropriately authorised prior to being worked.

- 2.5 In the areas we tested there were common reasons for overtime such as covering staff absence, staff vacancies or to meet service demands.
- 2.6 Where Health Roster is used, the process followed when creating rosters requires unfilled shifts to be offered as bank, overtime/additional hours or agency, in advance. Clearly there will be instances, such as to cover staff sickness at short notice, where the unfilled shift cannot be authorised in advance.
- 2.7 Where Health Roster is not in place an overtime checklist is completed. The checklist explains why overtime is used and is authorised by a line manager in accordance with the scheme of delegation. However, in the four departments we tested, who were not using Health Roster, we saw no evidence that the form was used. Although, we note that in some instances the managers were aware of the overtime in advance because of its routine nature. The completion and authorisation of a justification form every time overtime is required to be worked, could be deemed as excessive. **(Matter arising 2)**

Conclusion:

- 2.8 For the sample of overtime instances that we tested the justification for using overtime and additional hours was appears reasonable but was not documented.

For those areas using Health Roster, in-built authorisation controls relating to overtime and additional hours approval are in place. In other areas we saw no documented evidence to support the approval of overtime in advance. We have provided reasonable assurance in this area.

Objective 3: Where necessary claims forms are fully completed by individuals recording the hours worked and deducting any unpaid breaks, and these are reconciled to requests. Claim forms are approved by appropriate personnel and forms are checked to ensure that the hours being claimed are correct.

- 2.9 For those departments that do not use Health Roster, manual timesheets or claim forms are used to capture overtime or additional hours before being input onto a departmental pay return for processing by payroll. We identified that each of the four departments that we tested had their own format of claim form or timesheet, with one department using two forms. One form did not require management authorisation before being processed. In the same department, none of the claim forms that we tested had been signed by the employee to confirm the accuracy of the claim form. **(Matter arising 3)**
- 2.10 While no claim forms that we tested specifically recorded breaks, for three of the four departments, the break times were correctly deducted, but in one department claims were for the full shift, without any time adjustment for breaks. **(Matter arising 3)**

Conclusion:

- 2.11 There was evidence to support all of the claims that we tested, but the claims forms used are not consistent, and as such breaks and manager approval is not consistent. We have provided reasonable assurance in this area.

Objective 4: Additional hours and overtime are appropriately paid at the correct rate.

- 2.12 We analysed overtime and additional hours payments made by departments to identify areas with high spend. We undertook testing in two departments, one that uses Health Roster, and one that uses manual timesheets. For our sample of claims the overtime and additional hours reconciled to either Health Roster or to the pay return, and the rates of payment were correct.
- 2.13 We analysed bank holiday rate payments as the double time bank holiday code should only be used for staff who have worked on a bank holiday. Furthermore, we looked at payments to staff at and above band 8a, as under AfC terms and conditions these staff are not entitled to claim overtime.
- 2.14 We identified a number of band 8a and above staff from various areas of the Health Board that had been paid overtime. While we saw evidence to explain the reasons for the payments, there was no supporting documentation to confirm the correct process had been followed and the authorisation to allow these payments. **(Matter arising 4)**
- 2.15 We identified one instance where the bank holiday code had been used to process a payment at double time, but the hours worked did not relate to bank holiday.

While we understand that this was due to a local agreement to pay double time, we have not seen documentation to support this decision. **(Matter arising 4)**

- 2.16 During the height of the pandemic, Gold Command agreed enhanced overtime rates for certain bands of staff. At the time of the audit fieldwork, we were informed that the enhanced rates were in place until end March 2021. Our testing identified a number of payments made at these rates during July to September 2021. Whilst most related to back dated claims, some related to hours worked in September, after the agreement had ended. We have since been informed the enhanced rates were extended to March 2022 but have not seen any supplementary information to support this. **(Matter arising 4)**

Conclusion:

- 2.17 In the majority of cases that we tested staff were paid at the correct rates. However, there were instances where local arrangements, outside of AfC terms and conditions, appear to be in place. We have provided reasonable assurance in this area.

Objective 5: Monitoring is undertaken to ensure compliance with Working Time Regulations (WTR), formally the European Working Time Directive (EWTd).

- 2.18 The Overtime and Additional Hours policy includes a checklist to be completed, which includes consideration of WTR, when justifying and authorising overtime. However, as we note above, the form is not used.
- 2.19 For departments using Health Roster, the system warns if WTR rules have been breached such as exceeding the maximum number of hours per week, working too many days continuously, or not enough rest hours between shifts. Staff can opt out of the WTR, but an upper limit of 60 working hours a week remains. Departments not using Health Roster rely on manual monitoring and local knowledge of staff that have opted out.
- 2.20 Our testing across a range of departments has identified a number of areas where staff are regularly in breach of the WTRs. There did not appear to be any form of monitoring, and managers that we spoke with were unsure if staff had opted out of WTR. We identified one instance where overtime shifts were routinely worked on days booked as annual leave. Aside from breaching WTRs, there is a risk that without time away from work the health and wellbeing of the individual can be affected and patient safety could be at risk. **(Matter Arising 5)**

Conclusion:

- 2.21 The Health Roster system has the functionality to allow managers to monitor compliance with WTRs. However, in the areas that we tested, we did not see this monitoring taking place. Similarly, we did not see monitoring in areas where manual records are retained. We have provided limited assurance in this area.

Objective 6: Appropriate, accurate and timely reports on additional hours and overtime are produced and distributed to budget holders and other relevant groups or committees within the Health Board. Reports are subject to effective scrutiny and actions are taken where required.

- 2.22 There are no specific overtime expenditure reports produced at a Health Board level as monitoring is more localised.
- 2.23 Each month, budget holders receive a budget report via QlikView or by email from their finance business partner, which can be interrogated to provide granulated information on overtime spend. For the departments that we tested, we understand that there are regular meetings with finance staff to discuss budgets, which includes overtime spend if that is high and is impacting on the overall budget position. If necessary, budget holders can request more detailed reports on any aspect of their budget including overtime.
- 2.24 There are fortnightly meetings between the Director of Nursing and the ILG finance lead, and monthly establishment meetings with Senior Nurses, Deputy Heads of Nursing and finance. We understand that workforce matters are discussed including vacancies, sickness, and bank and agency use, which are all contributing factors to overtime spend.

Conclusion:

- 2.25 Monthly budget reports are sent to budget holders that identify variances and accumulative spend for pay and non-pay. Regular establishment meetings take place that focus on factors that cause overtime. We have provided substantial assurance in this area.

Appendix A: Management Action Plan

Matter Arising 1: Overtime Procedures (Design)	Potential Impact
<p>The Overtime and Additional Hours Policy was issued to senior managers in February 2020. The covering email outlined the need to bring an end to localised historic arrangements around overtime payments that fell outside of the AfC terms and conditions. The email outlined the authorisation procedure that should be followed, if in the future there was a need to make payments outside of the AfC terms and conditions. However, this has not been set out in a procedure document.</p> <p>Furthermore, there is no process document setting out how overtime should be requested and authorised in advance, the process for individuals who are not on Health Roster to claim for overtime worked (including the forms to use), how claims should be authorised and checked and how they are submitted for payment. The accurate completion of claims forms is essential as these are used to populate the pay returns submitted to payroll. Our testing has identified numerous variations of claims forms in use, some with key controls missing, such as the requirement for managers' authorisation.</p>	<ul style="list-style-type: none"> • Increased expenditure where overtime and additional hours are paid at rates outside of agreed terms and conditions and without appropriate approval. • Inconsistent approaches to the claiming and authorising of overtime and additional hours.
Recommendations	Priority
<p>1.1a If the Health Board acknowledges that there are occasions when overtime and additional payments may need to be made outside of the AfC terms and conditions, then the process should be documented.</p> <p>1.1b Given the time and events that have passed, a reminder should be issued to all senior managers in relation to the Overtime and Additional Hours Policy, including the authorisation process to follow if payments outside of AfC are necessary.</p>	<p>Medium</p>
<p>1.2 Procedure documents in relation to overtime should be developed and made available to those areas that do not currently use Heath Roster. The procedure should cover key points such as how</p>	<p>Medium</p>

overtime is captured and any prior authorisation required, and the checking and authorisation process that managers should follow. A standardised claim form should form part of the procedure.

Agreed Management Action	Target Date	Responsible Officer
<p>1.1a The UHB Executive Leadership Group (ELG) will be responsible for approving the rare occasions when overtime and additional payments may need to be made outside of the AfC terms and conditions of service. The discussion and decision will be formally documented via the ELG meeting notes.</p> <p>The other rare and less likely situation is when an agreement has been struck across Wales to cover extreme circumstances. This agreement would be undertaken at the All-Wales Workforce & OD Directors Group and endorsed by the UHB ELG.</p> <p>1.1b The Workforce Policy Review Group will ensure that this is included in the policy and that the current and future versions of the Overtime Policy are shared with the managers within the UHB. The current policy is available via the intranet. Further communications will be sent out in the Staff Bulletin and via the ILG Heads of Workforce briefing, with the senior management Team and cascaded to managers on their email distribution lists.</p>	<p>As and when requests are made</p> <p>June 2022</p>	<p>Executive Director for People</p> <p>Head of Workforce Productivity and eSystems / Assistant Director of Policy, Governance and Compliance</p>
<p>1.2 There currently is guidance contained in the Overtime Policy directing managers on overtime use and application. The WPRG will undertake to review this policy to ensure that it is fit for purpose and reflects the requirement of the audit recommendation.</p>	<p>November 2022</p>	<p>Assistant Director of Policy, Governance and Compliance</p>

Matter Arising 2: Recording justification of overtime in advance (Operation)	Potential Impact
<p>The Overtime and Additional Hours policy includes a checklist to be completed where overtime or additional hours are required to be worked. The form is aimed at those areas not using electronic systems such as Health Roster, as in those systems authorisation can be undertaken electronically. We tested a sample of 20 overtime payments across four departments where the Health Roster is not used. These were:</p> <ul style="list-style-type: none"> • Radiology at Princess of Wales Hospital; • Pharmacy at Royal Glamorgan Hospital; • Pharmacy at Prince Charles Hospital; and • Central Sterile Services Department (CSSD) at Prince Charles Hospital. <p>In all cases we saw no evidence of a completed checklist to justify and authorise the overtime before it took place. In the main, the overtime or additional hours were to cover unfilled shifts due to staff absence or vacancies. However, there were some instances where overtime was worked to provide services over bank holidays, so it might not be practical to complete the checklist.</p> <p>Within PCH pharmacy the overtime incurred was consistent each week. We understand that while the pharmacy is open seven days a week, staff are contracted to weekday working. Therefore, overtime is paid when staff work weekends in order to meet the needs of the service. While this is an historical agreement, we saw no evidence to confirm this.</p> <p>The control to justify and authorise overtime in advance is reasonable but given the volume of overtime occurrences across the Health Board, it may be impractical for managers to complete the checklist for each episode of overtime. Furthermore, unless scrutiny takes place of the justifications given by managers for overtime, it is unlikely changes will take place to address the underlying issues giving rise to the need for overtime in the first place.</p>	<p>Preventable costs are incurred if overtime or additional hours are used unnecessarily.</p>

Recommendations		Priority
2.1	The value and practicality of using the overtime authorisation checklist should be reviewed. Consideration should be given to alternative approaches for capturing the justification and authorisation of overtime in advance of it being worked. For example, in some instances, it may be more efficient to have one justification checklist completed and approved per department but reviewed periodically.	Medium
2.2	If the approach to using the overtime authorisation and justification checklist is to be consistently used in the future, then the information being captured should be reviewed and scrutinised in order to understand the underlying reasons for use of overtime and to aid the development of plans to address those issues.	Medium
Agreed Management Action	Target Date	Responsible Officer
2.1 The Overtime Policy review will be undertaken by the Workforce Policy Review Group (WPRG), in partnership with local trade union colleagues and key stakeholders. The revised Overtime Policy will set out the new, more practical approach for capturing the justification and authorisation of overtime in advance of it being worked in accordance with the Audit recommendation. Provision will be made within the revised Overtime Policy to address both circumstances i.e. consistent use of overtime and occasional use, ensuring that clear guidance is provided on how to manage both in Health Roster and outside of Health Roster.	November 2022	Assistant Director of Policy, Governance and Compliance
2.2 The revised Overtime Policy will outline the responsibility of the Workforce Efficiency Team to regularly review and analyse the overtime authorisation and justification checklist data to provide the UHB with intelligence on the reasons for overtime, which will assist the organisation to review and development the Workforce Plan to address the identified issues.	November 2022	Assistant Director of Policy, Governance and Compliance /Head of Workforce Productivity and eSystems

<p>The Workforce Efficiency Team will explore alternative more practical approaches for capturing the justification and authorisation of overtime in advance of it being worked in accordance with the Audit recommendation. This work will be undertaken in parallel with the review of the Overtime Policy, to ensure this process is reflected within.</p> <p>The new process will form the basis of a clear and auditable overtime justification and authorisation process.</p>		
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Matter Arising 3: Overtime claim forms (Operation)	Potential Impact
<p>We tested claims in four departments that were not using Health Roster and therefore overtime was manually claimed. We identified:</p> <ul style="list-style-type: none"> • All overtime claims were supported by a claim form, but five different methods were used for capturing overtime and additional hours. These methods included departmental claim forms or timesheet, individual claim forms, and maintaining a department diary entry. • In all departments except PCH pharmacy where a diary was used, the claim form required individuals to sign to confirm the hours being claimed were accurate. None of the four claims that we tested in PCH CSSD had been signed by the employee. • Furthermore, at PCH CSSD two types of claim form were in use. For 3/4 staff in our sample the claim form used did not require a management signature for authorisation. • The forms used did not have an adjustment for breaks. In most instances the hours claimed had been adjusted for breaks. However, this was not the case for our sample of five claims within POW Radiology, where no breaks had been deducted meaning that the full shift had been claimed and paid. In addition, 1/4 claims that we tested in PCH CSSD did not have a break adjustment. <p>In addition, we were unable to test if the hours being claimed had been justified and authorised in advance as identified in matter arising 2, this information is not captured.</p>	<p>Financial loss if inappropriate or inaccurate claims for overtime or additional hours are made.</p>
Recommendations	Priority
<p>A standardised claim form for capturing overtime and additional hours should be in place, that incorporates the requirement for individuals to confirm the hours they have worked, and for management to authorise the claim ahead of input on pay return. Claim forms also need to be clear about the need to capture time net of breaks.</p>	<p>Medium</p>

Agreed Management Action	Target Date	Responsible Officer
<p>A single standardised claim form, for the use in all non-health roster areas will be developed by the WPRG and contained within the Overtime Policy, for all areas of the UHB to access and use. The form will be based on the standardised NWSSP Payroll form for overtime and additional hours claims, which will contain information on the shift worked, the date, time, rate of pay and who has approved and authorised the payment.</p> <p>Once the Overtime Policy is reviewed and ratified all former UHB overtime forms in circulation and use will be withdrawn (removed from SharePoint etc.) and Payroll instructed to only accept and process the new standard form for payment.</p>	<p>November 2022</p>	<p>Head of Workforce Productivity and eSystems</p>

Matter Arising 4: Applied rates for overtime payments (Operation)	Potential Impact
<p>We analysed overtime and additional hours payments that were made between July and September 2021. Our testing covered the following areas:</p> <p><u>Band 8a and above</u></p> <p>Under AfC terms and conditions staff at band 8a and above are not able to claim overtime. However, we identified overtime payments of nearly £55,000 in this period to this staff group. We tested ten of these employees from three different departments. We found:</p> <ul style="list-style-type: none"> • 5/10 cases related to PCH Pharmacy. As explained in Matter Arising 3, the service is operational outside of the current staff's contracted hours. As such, overtime is paid to staff to cover weekend shifts and additional hours on weekdays when the pharmacy is busy and does not close on time. We understand that the postholders are Band 8a and above and that this is an historical agreement. • 4/10 cases related to RGH Advance Nurse Practitioners who work the Hospital at Night rota. No information was provided to us to verify the overtime paid over the period. • 1/10 related to an individual who was paid for 76 hours overtime work at a vaccination centre. As a result of the pandemic, local pay enhancements and higher rates of overtime in relation to specific planned clinical activities were in place. However, none of these agreements relate to the vaccination centres or this pay band. We have not been able to trace any information that supports a decision to pay outside of the AfC terms and conditions in this instance. <p>We have identified other band 8a and above staff that have claimed overtime in relation to the covid vaccination programme or covid testing, though amounts in those cases were minimal.</p> <p><u>Bank Holiday payments</u></p> <p>Staff who work on a bank holiday, when it is not their substantive shift, are paid double time. There is a bank holiday code on the pay return used to process these payments. We tested a sample of ten employees to confirm that the use of this code was appropriate. We found:</p>	<p>Inappropriate overtime and additional hours payments are made, outside of the Agenda for Change terms and conditions resulting in financial implications for the Health Board.</p>

- In 1/10 cases the bank holiday rate was used to pay a staff member at PCH Acute Midwifery & Nursing for shifts that were not bank holidays. We understand that there was a Gold Command agreement to allow double pay for maternity staff at that time, but we have not seen this.

Enhanced rates

In November 2020 Gold Command decided to pay enhanced overtime rates to Health Care Support Workers and staff Band 5-7. We understand these enhanced rates ended in March 2021. However, our analysis of overtime data identified:

- PoW Ward 18 – two instances where staff were paid at the enhanced rates for a total of eight shifts worked in August to September 2021.
- Physiotherapy – five members of staff across a number of sites were paid in September 2021 enhanced rates for five shifts. We are unclear if the shifts were worked at that time and therefore being claimed at rates that should have stopped, or if all five were late claims for hours worked before the end of March 2021.

Recommendations

Now that all Covid related agreements for payment of higher overtime rates have concluded, a review of payroll data should be carried out to identify departments that are continuing to pay staff outside of the AfC terms and conditions.

Payroll codes set up specifically for such payments should be closed to prevent usage.

Where it identified that payments outside AfC remain, discussions should be held with the departments to ascertain the reasons why. If necessary, the appropriate procedure should be followed to obtain authorisation in line with the scheme of delegation to continue with such payments.

Priority

Medium

Agreed Management Action

Review of Payroll Overtime enhancement codes undertaken by Head of Workforce Productivity and e Systems with an NWSSP Payroll manager to ensure all non AfC payroll codes are closed immediately.

Target Date

July 2022

Responsible Officer

Head of Workforce Productivity and eSystems






The revised overtime policy will set out that all overtime and enhanced payments will be paid only in accordance with AfC. Should a department wish to deviate from these arrangements a discussion must take place with Executive Director for People.	November 2022	Assistant Director of Policy, Governance and Compliance
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Matter Arising 5: Monitoring against WTR (Operation)	Potential Impact
<p>We analysed overtime and additional hours payment data for September 2021, and for departments or individuals where payments were high, looked to ensure monitoring and compliance in line with WTR was taking place. We identified:</p> <ul style="list-style-type: none"> • One member of staff, from Ward 6 RGH had opted out of WTR, yet worked 186 hours overtime to cover unfilled shifts. This is in excess of the 60 hours a week upper limit that should be worked. We also identified that on a number of occasions annual leave had been booked but overtime had been worked. When we reviewed the whole year for this individual, only on one occasion did the individual not work an overtime shift on the annual leave day. • One member of staff from CSSD PCH worked 93.5 hours overtime over four weeks in the pay period. Whilst vacancies and ensuring a senior member of staff is on duty has generated this overtime, the manager was unsure if the individual had opted out of WTRs or what monitoring was taking place. • Within Radiology POW, whilst no individuals were identified with high levels of overtime in the period, it appears that there is no central record of staff that have opted out, and no record of monitoring compliance with the regulations. <p>Whilst we acknowledge that overtime is used to keep services running, the monitoring of overtime usage in respect of staff wellbeing, patient safety and costs is important. For those areas that use Health Roster, the system will flag when WTRs have been breached allowing managers to easily monitor this. However, we did not see evidence of this function being used or any monitoring in those areas that do not use Health Roster.</p>	<p>Staff working unsafe and unsustainable hours which could affect patient safety, and staff wellbeing.</p>
Recommendations	Priority
<p>The functionality available in Health Roster to monitor compliance with the various Working Time Regulations requirements should be used to ensure staff are not in breach of regulations. For those areas not using Health Roster, managers should routinely monitor the hours and working patterns of staff to ensure they are not in breach of WTRs. To do this effectively, they should be</p>	<p>High</p>

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.
	No 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.



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