



Appendix one – List of 2017 recommendations

The table below lists the recommendations made in this report.



1. Financial reporting and controls

1.1 Managing excess annual leave

Health entities should further review the approach to managing excess annual leave in 2017–18. They should:



- monitor current and projected leave balances to the end of the financial year on a monthly basis
- agree formal leave plans with employees to reduce leave balances over an acceptable timeframe.

1.2 NSW Ambulance sick leave

NSW Ambulance should further implement and monitor targeted human resource strategies to address high rates of sick leave taken.



1.3 NSW Ambulance overtime payments

NSW Ambulance should further review the effectiveness of its rostering practices to identify strategies to reduce excessive overtime payments.



1.4 Time and leave recording practices

Health entities should conduct a risk-based review of time and leave recording practices to ensure control weaknesses are identified and fixed.



Key



Low risk



Medium risks



High risks