Appendix one – List of 2019 recommendations
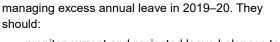
The table below lists the recommendations made in this report.

1.   Financial reporting

1.1 Managing excess annual leave	Health entities should further review the approach to managing excess annual leave in 2019–20. They should: • monitor current and projected leave balances to the end of the financial year monthly • agree formal leave plans with employees to reduce leave balances over an acceptable timeframe • encourage staff that perform key control functions to take a minimum of two consecutive weeks leave a year as a fraud mitigation strategy.	✔
1.2 Ambulance Service of NSW sick leave	Ambulance Service of NSW should further implement and monitor targeted human resource strategies to address the high rates of sick leave taken.	➖
1.3 Ambulance Service of NSW overtime payments	Ambulance Service of NSW 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 continue to review time and leave recording practices to rectify control weaknesses, reduce the risk of timesheet fraud and realise all the benefits HealthRoster can deliver.	✔

Key	✔	**Low risks**	➖	**Medium risks**	❗	**High risks**