

# Appendix one – List of 2020 recommendations

The table below lists the recommendations made in this report.

## 1. Financial reporting

### 1.1 Managing excess annual leave

Health entities should continue to review their approach to managing excess annual leave in 2020–21.



They should continue to:

- 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.

### 1.2 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.



### 1.3 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.



## 2. Audit observations

### 2.1 Supporting documents for agreements between health entities are not robust

We recommend that Management ensure agreement resulting in material transactions are clearly documented and that such documentation be maintained.



### 2.2 Deficiencies have been identified in HealthShare's management of personal protective equipment inventory

HealthShare should review its inventory management process and respond to any risks affecting inventory.



Key



Low risks



Medium risks



High risks