Appendix two – Status of 2019 recommendations

Recommendation	Current status	
Health entities		
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.	Health entities' ability to manage excess annual leave balances has been impacted by the response to the COVID-19 pandemic. As a result, NSW Health has only managed to reduce the number of staff with excess annual leave slightly. All health entities continue to have access to monthly reports on projections of balances. Formal leave plans with employees are used to reduce leave balances over an acceptable time frame. Health entities ensure staff who perform key control functions take a minimum of two consecutive weeks a year to mitigate fraud risk.	⊖
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.	All rosters are required to be reviewed and finalised by relevant roster managers prior to payment. Our audits continued to identify 'force finalised' timesheets, with 2.2 million time records identified as 'force finalised' in 2019–20. The State-wide rostering steering committee monitors the following measures quarterly: • force finalised rosters • retrospective roster adjustments • use of Employee Online and Pay Period Confirmations. Health entities detail their action plans to improve performance against the above metrics in the annual rostering monitoring framework. The Rostering Best Practice Team works with health entities to ensure time and attendance are captured accurately in HealthRoster and daily verification of hours worked to ensure payroll accuracy and prevention of leave leakage.	⊖

Recommendation	Current status	
Ambulance Service of NSW		
Ambulance Service of NSW should further review the effectiveness of its rostering practices to identify strategies to reduce excessive overtime payments.	Ambulance Service of NSW (NSW Ambulance) have performed a rural structural reform across regional NSW. NSW Ambulance report that the strategy addresses persistently high reliance on existing staff undertaking on-call overtime to meet community service delivery, through the employment of additional staff.	⊖
	Data matching software has been introduced to facilitate timesheet review, also improving the oversight of overtime claims.	
	NSW Ambulance's overtime costs have reduced to $79.7 million in the 2019–20 financial year (including $6.8 million in bushfire related overtime). Adjusted for the bushfires, overtime costs have reduced by $9.9 million from 2018–19.	

Key	✓ Fully addressed	⊖ Partially addressed	❗ Not addressed