

Private Patients and Overseas Visitors Review Assignment Report 2021/22 (Draft Report v2)

Wrightington, Wigan and Leigh Teaching Hospitals NHS Foundation
Trust

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Limitations

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regards to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

Responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system.

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Public Sector Internal Audit Standards

Our work was completed in accordance with Public Sector Internal Audit Standards.

Key Dates

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Acknowledgement and Further Information

MIAA would like to thank all staff for their co-operation and assistance in completing this review. This report has been prepared as commissioned by the organisation and is for your sole use. If you have any queries regarding this review please contact the Audit Manager. To discuss any other issues then please contact the Director. MIAA would be grateful if you could complete a short survey using the link below to provide us with valuable feedback to support us in continuing to provide the best service to you.

1 Executive Summary

1.1 Objective

The overall objective of the review was to provide assurance on the Trust's systems for the identification, invoicing and debt recovery for private patients and overseas visitors.

1.2 Opinion

Limited Assurance	There is a compromised system of internal control as weaknesses in the design and/or inconsistent application of controls puts the achievement of the system objectives at risk.
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1.3 Key Findings

Our review identified control weaknesses in relation to the controls and checks in place to ensure all private patient activity is identified and invoiced, retrospective checks on potential overseas visitors being undertaken after treatment provided in some cases and the time being taken to raise overseas visitor invoices. Other control weaknesses identified were in relation to updating policies and Standard Operating Procedures for private patients and overseas visitors and ensuring that the overseas visitor spreadsheet is fully completed. It is acknowledged that the private patient and overseas visitor function is made up of a small team which impacts on time they have to undertake additional checks which we have recommended in this report. A review of the capacity and resilience of the Private Patient and Overseas Visitor function should be undertaken. The private patient and overseas visitor function sits within the Specialist Services division; however, it should be noted that the responsibilities around private patients and overseas visitors identification and reporting to the PP/OSV team is a Trust wide duty as such consideration may want to be given to whether the PP/OSV team would be better placed within a corporate or finance function to increase its visibility across the Trust.

Controls were in place and operating effectively in relation to the debt monitoring and recovery processes.

The following provides a summary of the key themes.

Sub Objective	Key Themes
The Trust has up to date policies and procedures in place for private patients and overseas visitors which set out roles and responsibilities and have been disseminated to staff.	Areas of good practice: The Trust had a Private Practice Policy in place, that had been approved by the Local Negotiating Committee (LNC) Council and ratified by PARC in June 2020 and is due for review in July 2023. The policy had been made available to staff on the Trust's intranet.

Sub Objective	Key Themes
	<p>Areas for improvement</p> <p>The roles and responsibility section of the Private Practice Policy required updating to reflect the responsibilities of the Private Patient Finance Supervisor and the Private Patient / Overseas Officer who manage the Trust's private patient processes. (Recommendation 1 – Low Priority)</p> <p>The Private Patient Finance Supervisor at Wrightington Hospital held a suite of 22 operational procedure notes that applied to private patient processes across the Trust. It was acknowledged that the operational procedure notes required to be reviewed and updated. (See Recommendation 1 – Low priority)</p> <p>The Trust had an Overseas Visitors Policy and Standard Operating Procedure (SOP) in place, which were both approved by the Finance Committee and ratified by PARC in December 2015. The policy and the SOP were originally scheduled to be next reviewed in December 2018, however, the review date had been extended on four separate occasions until October 2020. As a result, both the policy and the SOP were found to be out of date. (Recommendation 2 – Medium Priority)</p>
<p>All private patient procedures undertaken by the Trust are invoiced timely and accurately.</p>	<p>Areas of good practice:</p> <p>All Private Patients (Self Paying & Health Insurance) are required to complete and sign a Private Payment Agreement Form before receiving their treatment. Upfront payments are requested from self-pay private patients.</p> <p>Testing of a sample of 10 private patient invoices found that all had been generated on the Oracle system in a timely manner.</p> <p>Areas for improvement:</p> <p>Testing of a sample of 10 private patient invoices found that all but one had been raised accurately. One invoice was found to be inaccurate with overcharge of £[REDACTED]. All of the invoices had been paid except for one invoice (referred to above) which had been raised incorrectly. (Recommendation 3 – High Priority)</p> <p>For the same sample of 10 private patients, our review found that supporting agreement to pay forms had not been completed and returned to the Trust by two private patients. (Recommendation 3 – High priority)</p>

Sub Objective	Key Themes
	<p>We noted a lack of controls in place to ensure that all private patient activity undertaken is invoiced. The Private Patient Officers are reliant on clinical/admin staff providing lists of private patient activity undertaken so that these can be invoiced. Due to the small team in place there are no secondary checks/reconciliations undertaken to ensure all private patient activity is identified and invoiced. (Recommendation 3 – High priority)</p> <p>The Trust employs one full-time Private Patient Finance Supervisor and one part-time Private Patient Officer to administer the private patient processes. The part-time Private Patient Officer also had other responsibilities as part of their day-to-day role, including being the Trust's Overseas Visitors Officer. We noted that the Trust did not have cover arrangements in place to deputise in their absence. The private patient and overseas visitor function sits within the Specialist Services division; however, it should be noted that the responsibilities around private patients and overseas visitors identification and reporting to the PP/OSV team is a Trust wide duty as such consideration may want to be given to whether the PP/OSV team would be better placed within a corporate or finance function. (Recommendation 4 – Medium Priority)</p>
<p>Processes are in place to identify potential overseas visitors and checks are made to determine their eligibility for free NHS care.</p>	<p>Areas for improvement</p> <p>The Trust did not have cover arrangements in place to deputise for the Overseas Visitor Officer in their absence. The Overseas Visitor Officer is part time and also had other responsibilities as part of their day to day role, including being the Private Patient Officer for RAEI and Leigh Infirmary. (See Recommendation 4)</p> <p>The Trust's Overseas Visitors (OV) Policy and SOP details the processes in place, to ensure that potential overseas visitors are identified and that checks are completed to determine their eligibility for free NHS care. However it was acknowledged that the OV SOP needed to be updated to reflect the processes that were currently being followed when completing the checks to identify potential overseas visitors. (See Recommendation 2)</p> <p>Through discussion it was found that the Trust currently did not have robust processes in operation at the initial point of entry into the Trust to identify potential overseas visitors who</p>

Sub Objective	Key Themes
	<p>were and were not eligible for free NHS care. It was also confirmed that generally eligibility checks are completed retrospectively, following patients being identified as an overseas visitor during or following the receipt of their treatment provided by the Trust. (Recommendation 5 – High Priority)</p> <p>The Overseas Visitor Officer maintained an Overseas visitor matrix that recorded all OSV referrals received and the checks undertaken to determine if patient eligible for free care. An extract of the matrix was provided that related to overseas visitors that had been identified as being 'chargeable' for the treatment received. A review of the spreadsheet found that there was a significant amount of information that had not been recorded in relation to the overseas visitor checks that had been completed. We were advised that some of the information may not be required and therefore the field is blank. (Recommendation 6 – Medium Priority)</p>
<p>All overseas visitors who are not entitled to free NHS care are invoiced promptly in advance of treatment of being provided and an upfront payment is obtained.</p>	<p>Areas for improvement</p> <p>The Trust did not have robust controls in place to identify overseas visitor before their treatment had commenced, resulting in the Trust not obtaining upfront payments from overseas visitors. Through discussions with staff we were informed that the Trust does not generally obtain an upfront payment from overseas visitors before they receive treatment from the Trust, as they are generally only identified as being an overseas visitor once their treatment had commenced. (See Recommendation 5)</p> <p>A sample of 10 overseas visitors were reviewed who had been identified as not being eligible to receive free NHS care and who had not made an upfront payment for the treatment that they had received. Testing was completed to confirm that the Trust had promptly raised an invoice and that a payment had been received. Our review found that overseas visitor invoices had not been raised promptly. For the sample invoices reviewed we found that the total number of days taken to raise an invoice from the date that the overseas visitor first attended the Trust for treatment ranged between 15 days and 660 days. The reasons for the delays in raising the invoices included delays in the OSV officer being informed of potential overseas visitor, time involved in undertaking investigation, obtaining evidence from OSV, waiting for costings information from the Finance team, waiting for response from the Home Office and lack of capacity of the</p>

Sub Objective	Key Themes
	OSV officer. Of the ten invoices reviewed, two had been paid and one had been part paid. For the remaining seven invoices, totalling £[REDACTED] no payment had been received. (Recommendation 7– High Priority)
There are processes in place for debt management and recovery of private patients and overseas debtors and any write off of debts is approved in line with the Standing Financial Instructions.	<p>Areas of good practice:</p> <p>NHS Shared Business Services (SBS) provide debt management services on behalf of the Trust. The Trust's Accounts Payable/Accounts Receivable Manager attends quarterly meetings with the NHS SBS Debt Recovery Team and monthly meetings with the Private Patient & OSV officers to review and discuss private patient and overseas visitors' debts.</p> <p>A review of a sample of 10 debts recorded on the aged debt report that related to four overseas visitors; three private patient (self-pay) and three private patients (insurance company) was completed to ensure that there was evidence that recovery action had been undertaken. We found evidence that either the debt had since been paid or debt recovery action had been taken to recovery the outstanding debts by the Trust, NHS SBS or the Trust's external debt collector [REDACTED] including the reminder and final reminder letters having been issued for four further debts.</p> <p>Our review confirmed that quarterly Losses and Special Payments reports had been presented to the Audit Committee that listed bad debts and claims abandoned including private patients and overseas visitors' debts for approval in line with the Trust's Standing Financial Instructions.</p>

1.4 Recommendation Summary

The table below summarises the prioritisation of recommendations in respect of this review.

Critical	High	Medium	Low	Total
0	3	3	1	7

2 Engagement Objectives and Scope (Terms of Reference)

2.1 Objective

The overall objective of the review was to provide assurance on the Trust's systems for the identification, invoicing and debt recovery for private patients and overseas visitors.

Review Areas	Risks
The Trust has up to date policies and procedures in place for private patients and overseas visitors which set out roles and responsibilities and have been disseminated to staff.	Loss of income for the Trust. Non-compliance with legal obligation to recover costs from chargeable overseas visitors.
All private patient procedures undertaken by the Trust are invoiced timely and accurately.	Loss of income for the Trust.
Processes are in place to identify potential overseas visitors and checks are made to determine their eligibility for free NHS care.	Loss of income for the Trust. Non-compliance with legal obligation to recover costs from chargeable overseas visitors. Insufficient checks to confirm entitlement to free treatment, potentially leading to fraudulent or inappropriate claims for free treatment.
All overseas visitors who are not entitled to free NHS care are invoiced promptly in advance of treatment of being provided and an upfront payment is obtained.	Loss of income for the Trust. Non-compliance with legal obligation to recover costs from chargeable overseas visitors.
There are processes in place for debt management and recovery of private patients and overseas debtors and any write off of debts is approved in line with the Standing Financial Instructions.	Loss of income for the Trust. Non-compliance with legal obligation to recover costs from chargeable overseas visitors.

2.2 Scope

The limitations to scope were as follows:

Our review does not provide assurance on the Trust's compliance with Department of Health and Social Care (Charges to Overseas Visitors) regulations 2015.

2.3 Approach

The following approach was adopted to enable us to evaluate potential risks, issues with controls and recommend improvements:

Discussions with key members of staff to ascertain the nature of the system in operation.

Desktop review of key policies, procedures, and local guidelines to confirm that they were up to date and communicated across the Trust.

Sample testing for compliance with required Private Patients and Overseas Visitor processes.

3 Detailed Findings and Recommendations

This report has been prepared by exception. Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all internal audit testing undertaken.

1. Private Practice Policy & Standard Operating Procedure

Risk Rating: Low

Control design

Key Finding – The Private Practice Policy did not detail the responsibilities of the Trust's Private Patient Finance Supervisor and Private Patient Officer who manage and action the Trust's private patient processes.

The Private Patient Finance Supervisor at Wrightington Hospital held a suite of 22 operational procedure notes that applied to private patient processes across the Trust. It was acknowledged that the operational procedure notes required to be reviewed and updated.

Specific Risk –

Staff are not aware of their roles and responsibilities. Incorrect procedures are followed.

Recommendation – The Private Practice Policy should be updated to include the responsibilities of the Trust's Private Patient Finance Supervisor and Private Patient Officer.

The private patient operational procedure notes should be reviewed to ensure that they remain current and appropriate. A review date and next review date should be added to each procedure.

Management Response – The Private Practice Policy will be updated to include the responsibilities of the Trust's Private Patient Finance Supervisor and Private Patient Officer.

The private patient operational procedure notes will be reviewed to ensure that they remain current and appropriate. A review date and next review date will be added to each procedure.

Responsible Officer – Directorate Manager

Implementation Date – Q2 2022/3

2. Overseas Visitors Policy and SOP

Risk Rating: Medium

Control design

Key Finding – The Trust had an Overseas Visitors Policy and Standard Operating Procedure (SOP) in place, which were both approved by the Finance Committee and ratified by PARC in December 2015.

The policy and the SOP were originally scheduled to be next reviewed in December 2018, however, the review date had been extended on four separate occasions until October 2020. As a result, both the policy and the SOP were found to be out of date.

Specific Risk –

The Overseas policy does not reflect the latest guidance. Loss of income to the Trust. Staff follow the incorrect processes. **Non-compliance with legal obligation to recover costs from chargeable overseas visitors.**

Recommendation - The Overseas Visitors Policy and SOP should be reviewed and updated. On their approval the policy and SOP should be communicated to all relevant staff including being uploaded on to the Trust's intranet (██████).

Management Response - The Overseas Visitors Policy and SOP will be reviewed and updated. Once approved the policy and SOP will be widely communicated to all relevant staff including being uploaded on to the Trust's intranet.

Responsible Officer – Directorate Manager

Implementation Date – Q2 2022/3

3. Private Patient invoicing

Risk Rating: High

Control design & Operating effectiveness

Key Findings:

Testing of a sample of 10 private patient invoices confirmed that each of the invoices had been raised accurately with the exception one invoice [REDACTED]. This had resulted in [REDACTED] having been overcharged a total of [REDACTED]. All of the invoices reviewed had been paid except for one invoice [REDACTED] that had only been partially paid and had an outstanding balance of [REDACTED] due to the invoice being raised incorrectly. A credit note [REDACTED] had been issued for [REDACTED] on the [REDACTED] relating to the overcharging of [REDACTED]. However, we highlighted that an additional credit note was required to be raised for a further [REDACTED] in relation to the overcharging for [REDACTED].

For the same sample of 10 private patients, our review found that supporting agreement to pay forms had not been completed and returned to the Trust by two private patients.

We noted a lack of controls in place to ensure that all private patient activity undertaken is invoiced. The Private Patient Officers are reliant on clinical/admin staff providing lists of private patient activity undertaken so that these can be invoiced. Due to the small team in place there are no secondary checks/reconciliations undertaken to ensure all private patient activity is identified and invoiced.

Specific Risk - Loss of income for the Trust if invoices are raised incorrectly or not all activity is invoiced for.

Recommendations:

The Trust should ensure that Private Patient invoices are accurately raised and reviewed for the treatment received in line with agreed HAP (Hospital Agreement Process) agreements with insurance companies.

The Trust should ensure that Private Patient agreement to pay forms are completed and returned to the Trust by all private patients.

Additional controls and checks/reconciliations are undertaken to ensure that all private patient activity is identified and invoiced accurately.

Management Response – The position of Finance Supervisor for Private Patients is a single point of failure within the invoicing process. As such there are currently no resources available to review the accuracy of invoices raised or to ensure reconciliation of activity undertaken can be completed. Furthermore there is no resilience in the service which is identified as a risk.

In order to provide sufficient resource and resilience, an Outline Business Case will be submitted to the Business Case Oversight Group seeking funding to support the recruitment of an additional staff member to support the Finance Supervisor.

Responsible Officer – Directorate Manager

Implementation Date – Q1 2022/3

4. Private Patient Officer and Overseas Visitor Officer – Review of capacity and contingency arrangements

Risk Rating: Medium

Control design

Issue Identified – There is one full-time Private Patient Finance Supervisor and one part-time Private Patient Officer to undertake the Trust's private patient operational processes. The part-time Private Patient Officer also had other responsibilities as part of their day-to-day role, including being the Trust's Overseas Visitors Officer. We noted that the Trust did not have cover arrangements in place to deputise in their absence.

The private patient and overseas visitor function sits within the Specialist Services division; however, it should be noted that the responsibilities around private patients and overseas visitors' identification and reporting to the PP/OSV team is a Trust wide duty as such consideration may want to be given to whether the PP/OSV team would be better placed within a corporate or finance function.

Specific Risk – Invoices are not raised timely and/or accurately due to inadequate resource/cover arrangements. Loss of income to the Trust.

Recommendation – A review of the capacity and contingency arrangements for the Private Patient Office and Overseas Visitor Office role should be undertaken to ensure these are robust. The Trust should consider whether the PP/OSV team would be better placed in a corporate or finance function role to increase its visibility across the whole of the Trust.

Management Response – In order to provide sufficient resource and resilience, an Outline Business Case will be submitted to the Business Case Oversight Group seeking funding to support the recruitment of an additional staff member to support the Private Patient Finance Supervisor.

In order to provide sufficient resource and resilience, an Outline Business Case will be submitted to the Business Case Oversight Group seeking funding to support the recruitment of an additional staff member to support the Overseas Visitors Office.

Given the dominance of orthopaedic private patient activity, it is considered appropriate that the Private Patient teams remains operationally within the Specialist Services division. It is accepted that overseas visitors' cross divisional boundaries, with certain areas outside of the Specialist Services division generating significant numbers of referrals e.g. A&E from

the Division of Medicine and Assisted Conception unit from the Division of Surgery. With this diverse range of referrers, plus the need for a greater role to be considered for the corporate Finance Team, a discussion amongst the Trust Executive Team will be requested to give further consideration to the reporting structure for overseas visitors.

Responsible Officer – Directorate Manager

Implementation Date – Q2 2022/3

5. Overseas Visitors –Eligibility Checks for Free NHS Care	Risk Rating: High
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Control design

Key Finding –Through discussion it was identified that the Trust did not have robust controls and processes in operation at the initial point of entry into the Trust to identify overseas visitors and to determine if they were eligible or ineligible to receive free NHS care before the commencement of their treatment. We were informed that generally eligibility checks were completed retrospectively, as generally overseas visitors were only identified once their treatment had commenced or following the receipt treatment provided by the Trust. As a result, the Trust was not obtaining upfront payments from overseas visitors who were ineligible to receive free NHS care.

Specific Risk – Loss of income for the Trust. Non-compliance with legal obligation to recover costs from chargeable overseas visitors. Insufficient checks to confirm entitlement to free treatment, potentially leading to fraudulent or inappropriate claims for free treatment. Resources incurred in chasing up overseas visitor debts.

Recommendation –

- The Trust should ensure that robust systems, processes, and controls are implemented to enable A&E; wards; departments, inpatient and outpatient clinics etc to identify overseas visitors and determine if they are eligible or ineligible to receive free NHS care on attending the Trust for treatment.
 - The Trust should review and strengthen its processes to ensure that the Overseas Visitors Office is notified at the earliest opportunity that a potential non-exempt overseas visitor has been identified as requiring hospital treatment.
 - The Trust should ensure that upfront payments are received from all non-exempt overseas visitors before they receive treatment at the Trust or at the earliest opportunity.
 - Where an upfront payment has not been received from a non-exempt overseas visitor the Trust should ensure that the costs for the treatment provided are determined and the overseas visitor is invoiced promptly.
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Management Response – It is not possible for individuals within departments to determine if an individual is eligible or ineligible to receive free NHS care on attending the Trust for treatment due to the complex nature of the relevant guidance. As a Trust we do however need to ensure that the correct questions are asked of individuals and that this information is passed in a timely manner to the Overseas Visitors team. The Overseas Visitors team will ensure the detail of what is required is widely disseminated across the Trust.

In order to assist in ensuring that the correct questions are asked, the Overseas Visitors Team will further engage with the HIS team regarding potential adjustments to the patient record fields and the mandatory nature of these. If this can be achieved, we will request a report by this field(s) be generated.

To assist in the early identification of potential overseas visitors, we will again request IT support to facilitate the automated submission of referral data via the Messaging for Social Care and Health (MESH) portal as is used in many Trusts.

Following identification of a potential overseas visitor, staff will be advised on the action to be taken in accordance with the patient's clinical need (as identified by their clinician) and the DHSC Guidance.

Where care and treatment can be withheld pending payment, invoices will be raised by the Overseas Visitors Team prior to services being provided. Where care and treatment cannot be delayed on clinical grounds, invoicing will take place either utilising the indicative tariff where time allows or as soon as possible after the completion of clinical coding and costing alternatively.

Responsible Officer – Directorate Manager

Implementation Date – Q3 2022/3

6. Overseas Visitor Spreadsheet – Eligibility checks

Risk Rating: Medium Priority

Operating effectiveness

Key Finding – The Overseas Visitor Officer maintained a spreadsheet relating to overseas visitors. The spreadsheet recorded information that related to the checks completed to determine their eligibility for free NHS Care in addition to numerous demographic information. A review of the data recorded found that there was a significant amount of information that had not been recorded in relation to the overseas visitor checks that had been completed. We were advised that some of the information may not be required and therefore the field is blank.

Specific Risk – Loss of income for the Trust. Non-compliance with legal obligation to recover costs from chargeable overseas visitors. Insufficient checks to confirm entitlement to free treatment, potentially leading to fraudulent or inappropriate claims for free treatment.

Recommendation - The Trust should ensure that the overseas visitors' spreadsheet is regularly maintained and records the results of the overseas visitor checks that had been completed to determine if an overseas visitor is eligible for free NHS Care or not. If an information field is not applicable or further information is awaited this should be reflected in the spreadsheet to avoid any confusion.

Management Response – Whilst the spreadsheet is regularly maintained, it is accepted that certain fields were left blank which could suggest data was outstanding rather than not required.

The spreadsheet will be reviewed to ensure mandatory and non-mandatory field are clearly defined and greater use of 'Not Applicable' is promoted where appropriate.

Responsible Officer – Directorate Manager

Implementation Date – Q2 2022/3

7. Raising Overseas Visitor Invoices

Risk Rating: High

Operating effectiveness

Key Finding – A sample of 10 overseas visitors who were identified as not being eligible to receive free NHS care and who had not made an upfront payment for the treatment that

that they had received were reviewed. Testing was completed to confirm that the Trust had promptly raised an overseas visitor invoice.

Our review found that overseas visitor invoices had not been raised promptly. For the invoices reviewed we noted that the total number of days taken to raise an invoice from the date that the overseas visitor first attended the Trust for treatment ranged between 15 days and 660 days.

We were informed that there are various reasons for the significant time differences between the date that the overseas was first treated by the Trust to the date that a relating invoice was raised; and these relate to the time taken:

- to refer the identification of an overseas visitor to the Overseas Visitor Officer.
- for the Overseas Visitor Officer to complete the investigation process to determine if the overseas visitor is chargeable or not for the treatment received.
- Waiting for OSV to provide further evidence requested such as two proofs of residence.
- waiting for the Home Office to provide the necessary evidence to the Overseas Visitor Officer to determine if the overseas visitor is chargeable or not chargeable for the treatment received. The timescale for a response on this is now one month whereas previously it was 10 working days.
- waiting for the Trust's Finance Team to finalise and provide costings for the treatment received to the Overseas Visitor Officer to enable a relating overseas visitor's invoice to be raised.
- Lack of Overseas Visitor Officer man hours, one staff member working 30.00 hours per week; that also includes their Private Patient duties.

Specific Risk

Loss of income for the Trust. Non-compliance with legal obligation to recover costs from chargeable overseas visitors.

Recommendation

The Trust should ensure that robust processes and procedures are implemented to ensure that the Trust are able to issue overseas visitor invoices promptly and at short notice in order to ensure that an overseas visitor invoice can be presented, wherever possible, before treatment is provided and/or the patient leaves the Trust.

Management Response – The improvements in processes to identify overseas visitors and invoice as appropriate will be made in accordance with the Management Response to Recommendation 5.

Responsible Officer – Directorate Manager

Implementation Date – Q2 2022/3

Follow-up

A follow-up exercise will be undertaken during 2022 to evaluate progress made in respect of issues raised. This will include obtaining documentary evidence to demonstrate that actions agreed as part of this review have been implemented.

Appendix A: Assurance Definitions and Risk Classifications

Level of Assurance	Description
High	There is a strong system of internal control which has been effectively designed to meet the system objectives, and that controls are consistently applied in all areas reviewed.
Substantial	There is a good system of internal control designed to meet the system objectives, and that controls are generally being applied consistently.
Moderate	There is an adequate system of internal control, however, in some areas weaknesses in design and/or inconsistent application of controls puts the achievement of some aspects of the system objectives at risk.
Limited	There is a compromised system of internal control as weaknesses in the design and/or inconsistent application of controls puts the achievement of the system objectives at risk.
No	There is an inadequate system of internal control as weaknesses in control, and/or consistent non-compliance with controls could/has resulted in failure to achieve the system objectives.

Risk Rating	Assessment Rationale
Critical	Control weakness that could have a significant impact upon, not only the system, function or process objectives but also the achievement of the organisation's objectives in relation to: <ul style="list-style-type: none"> the efficient and effective use of resources the safeguarding of assets the preparation of reliable financial and operational information compliance with laws and regulations.
High	Control weakness that has or could have a significant impact upon the achievement of key system, function or process objectives. This weakness, whilst high impact for the system, function or process does not have a significant impact on the achievement of the overall organisation objectives.
Medium	Control weakness that: <ul style="list-style-type: none"> has a low impact on the achievement of the key system, function or process objectives; has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low.
Low	Control weakness that does not impact upon the achievement of key system, function or process objectives; however implementation of the recommendation would improve overall control.