

Verification of accurate charging, invoicing and timesheet processing

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One Call 24 has instilled robust processes to guarantee the accurate charging, invoicing and processing of timesheets.

All workers are talked through the timesheet and payment process as part of the recruitment process, with additional information provided with the Terms & Conditions and Agency Worker Handbook. The idea is to provide the workers with the necessary knowledge so once again, the number of discrepancies is greatly reduced.

One Call 24 ensure that all workers are provided with a timesheet which includes specific NHS Protect measures to prevent fraud.

When a worker has completed their assignment, they will then send a copy of their signed timesheet over to One Call 24 either by fax or by email.

Initially, One Call 24 will check the timesheet supplied to ensure the following field have been completed:

- Worker's Name
- Job Title
- Start Time
- End Time
- Rest breaks
- Total Hours Worked
- Full client address details
- PO/Reference Number
- Agreed Expenses
- Counter Fraud declaration signed and date by the Agency Worker (see below)
- Counter Fraud declaration signed and dated by the Authorised Officer (see below)
- Printed name, job title and dated by Authorised officer
- Printed name, job title and dated by the candidate

Counter fraud declaration to be signed and dated by the Temporary Workers:

"I declare that the information I have given on this form is correct and complete and that I have not claimed elsewhere for the hours/shifts detailed on this timesheet. I understand that if I knowingly provide false information this may result in disciplinary action and I may be liable to prosecution and civil recovery proceedings. I consent to the disclosure of information from this form to and by the Authority, other Public Sector body and Private entities who have a similar requirement and the Counter Fraud Services (or other similar organisation which operates in the same capacity for any other Public Sector organisation) for the purpose of verification of this claim and the investigation, prevention, detection and prosecution of fraud"

Counter fraud declaration to be signed, with printed name and position of the Authorised Signatory, and dated by the Authorised Signatory of the Authority (and cost centre stamp if required by the Authority):

"I am an authorised signatory for my ward/department/NHS/Public Sector body/Private Sector body. I am signing to confirm that the Job Profile Title and Band/Grade of Temporary Workers and the hours/shift that I am authorising are accurate and I approve payment. I understand that if I knowingly provide false information this may result in disciplinary action and I may be liable to prosecution and civil recovery proceedings. I consent to the disclosure of information from this form to and by the NHS other Public Sector body and Private entities with similar requirements and the Counter Fraud Service (or other similar organisation which operates in the same capacity for any other Public Sector organisation) in England for the purpose of verification of this claim and the investigation, prevention, detection and prosecution of fraud"

If there are any discrepancies, the concerns will be raised with the client and the worker to establish why inconsistencies have appeared. Necessary action will be taken in order to rectify the concerns highlighted, which may include following the NHS Counter Fraud process, should it be necessary.

NHS Counter Fraud Authority (NHSCFA)

Address: NHS CFA, 55 Butts Road, Park, Coventry CV1 3BH

Phone: 0800 028 4060

Website <https://cfa.nhs.uk/reportfraud>

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If an incomplete timesheet is received, this will be forwarded back to the relevant party in order to be completed correctly.

Once the timesheet has been checked and confirmed to be correct, this will be forwarded onto the finance department in order for them to generate the relevant invoice. Their policy is attached.

As part of the timesheet process, One Call 24 require all worker's to confirm as to whether they have received Induction & Orientation training on day 1 of their assignment. The question is provided in the form of a simple tick box answer and unless complete to confirm either way, will mean that the timesheet process is delayed. For those that do not have manual timesheets (paper timesheets) – a separate form for Induction Confirmation has been devised.

One Call 24 also sees the signing of a timesheet as an opportunity to obtain feedback on a placed worked and the shift completed. A simple feedback template has been incorporated on the timesheet which allows the client to provide feedback on the One Call 24 worker as part of the agreed contract. This information will then be reviewed by One Call 24 and fed back to the candidate where necessary. For those that do not have manual timesheets (paper timesheets) – a separate form for Feedback has been devised.

Invoicing

One Call 24 shall have the facility to process timesheet to support the contracting authorities invoicing requirements.

Timesheet are verified against the information provided on the recruiter system, including (but not limited too):

- Invoice address
- Invoice procedure
- Verify Charge rates
- Purchase Order Number required
- Commission Rates
- Expenses (where applicable)

All invoices must carry the following information in order to be acceptable (as a minimum):

- Supplier's official company name (and/or logo), invoicing address and contact details for invoicing queries that align to this Agreement;
- Invoice date;
- sequential invoice numbering
- purchase order number/booking reference number (as applicable);
- Authority name;
- Temporary Workers full name (forenames and last name), as listed in the relevant Professional and Regulatory Body's professional register, as appropriate;
- Job Profile title and Band of Temporary Workers supplied;
- date of each work assignment to which the invoice applies;
- total number of hours worked by the Temporary Worker(s) as per the authorised timesheet (with a clear deduction of meal or rest breaks);

- Hourly Pay Rate, incorporating any adjustments as appropriate, paid to the Temporary Workers (£ per hour);
- the WTR Element, as appropriate, in respect of the Temporary Worker's assignment in accordance with legislation (£ per hour);
- total amount paid to the Temporary Worker(s), shown as an hourly rate and then multiplied by the total number of hours worked by the Temporary Workers (excluding meal or rest breaks) (£);
- ENIC, as appropriate, charged by the Supplier for the Temporary Workers (£ per hour) in accordance with legislation;
- details of any travel expenses, other disbursements and/or accommodation payments,
- details of commission charged
- Total cost (£) of the invoice exclusive of VAT;
- VAT (£) (charged as appropriate in accordance with HM Revenue and Customs statutory limits and guidelines);
- Total cost of the invoice inclusive of VAT (£ if applicable)

The Authority may request further information in addition to the requirements to the above to be provided on the invoice.

We shall **NOT** invoice the Activity Based Income ("ABI") as a separate field (unless expressly requested by the Authority). The Authority is aware of the on-cost to the One Call 24 and has been provided with a full breakdown for transparency prior to the Call Off. ABI is included within the One Call 24 Commissions under Contract Price.

We shall **NOT** invoice any pensions liabilities as a separate field (unless expressly requested by the Authority). The Authority is aware of the liability the One Call 24 has for auto enrolment and understand that it is included within the One Call 24 Commission under Contract Price.

Any invoices that are returned with discrepancies/queries will be raised with the trust and relevant worker in order to rectify swiftly. If evidence of fraud is highlighted, One Call 24 will notify NHS CFA and follow whatever guidance and advice is supplied.

Verification of Accurate Charging

All charges are in line with the Monitor Rate Capes/Framework Agreement, with One Call 24 ensuring that the rates are fully detailed on corresponding invoices.

The Accounts Manager will contact the client to obtain and verify:

- Invoice address
- Invoice procedure
- Verify Charge rates

The above information will be inputted into One Call 24 recruiter system and can only be amended by the accounts manager. The Pay Rate: Consists of the Actual Pay-Set out in the Framework agreement and terms and conditions against hours recorded in line with timesheet detail.

The Charge Rate: includes the following:

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- Actual Pay Rate
- Working time regulations 12.07 % or Agency Work Regulations 15.56% (if qualified over 12-week period)
- National Insurance 13.8%
- Pension
- Agency Fee – Standard Commission
- ABI/Management Fee
- Vat charge

Pay and Charge accuracy

One Call 24 understands its obligations to ensure that at all times, necessary and regular checks are completed on candidates in relation to their pay type.

The initial step is to seek clarification as part of the recruitment process as to how a candidate wishes to be paid by One Call 24. This information is requested within the Application Form – with further supporting documentation required. Candidates can have the option to be paid:

- PAYE
- UMBRELLA
- PERSONAL LIMITED COMPANY
- CONTRACTOR / Self Employed

Once confirmation is obtained on the above, candidates will be required to complete the relevant the contract. The terms set within these contracts will at all times be in line with the legislation set within the Employment Agencies Act – ensuring that all candidates are fully aware of their (and One Call 24) obligations and responsibilities. These contracts are to be signed and dated by the candidate prior to their deployment into the provision of the service to confirmation their compliance towards the terms and conditions detailed. Evidence will be held on file at all times.

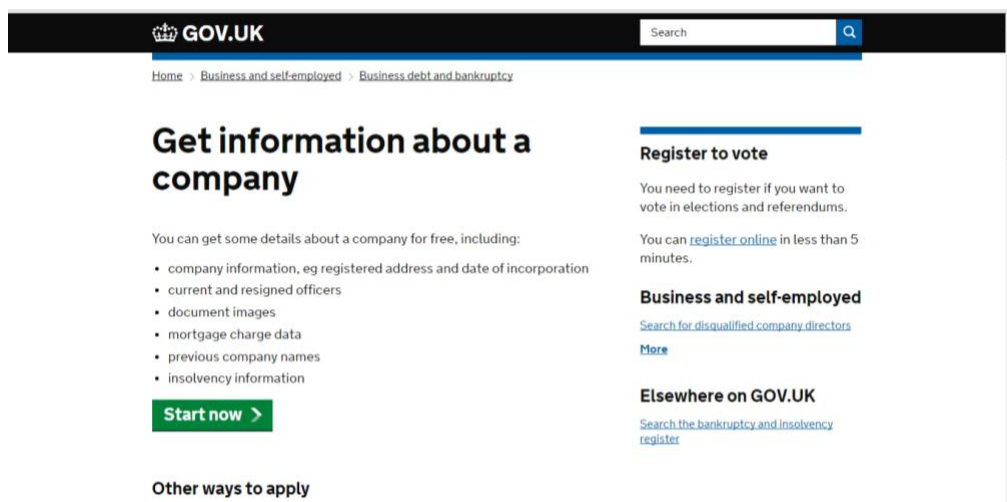
Where a candidate wants to be paid via an Umbrella Company – One Call 24 will ensure that the Umbrella Company specified fully explains to the candidate their duties in relation to the latest IR35 legislation. All aspects of this legislation are dealt with between the Umbrella Company and the candidate. Due diligence is undertaken on Umbrella Companies which includes checks on the following areas:

- Search for the company on the net
- Review webpage and company status to ensure that they are a genuine umbrella payroll solution
- Obtain Certificate of Incorporation; VAT Certificate; Insurance Documents; Proof of Business Bank Account and an example of the Umbrella Company Pay slips to show their compliance to the HMRC IR35 Guidelines
- Check Pay slips to ensure correct deductions made as per HMRC IR35 Guidelines

- Check Level of Tax deducted to confirm accuracy
- Check company information against credit checking facility
- Check they are a UK based company
- Statement of compliance
- IR35 terms of engagement
- Umbrella Notification

Where a candidate indicates that they wish to be paid through their own Personnel Limited company, One Call 24 will initially obtain (in line with their recruitment process), the following documentation;

- Certificate of Incorporation
- Evidence of Business Bank Account
- Insurance Documents (where relevant)
- Checks completed via Companies House
(<https://www.gov.uk/government/organisations/companies-house>)



The screenshot shows the GOV.UK website interface. At the top, there is a search bar and the GOV.UK logo. Below the logo, the breadcrumb trail reads: Home > Business and self-employed > Business debt and bankruptcy. The main heading is 'Get information about a company'. Below this, it states: 'You can get some details about a company for free, including:'. A list of details includes: company information, eg registered address and date of incorporation; current and resigned officers; document images; mortgage charge data; previous company names; and insolvency information. A green 'Start now >' button is positioned below the list. To the right, there are sections for 'Register to vote', 'Business and self-employed' (with a link to 'Search for disqualified company directors'), and 'Elsewhere on GOV.UK' (with a link to 'Search the bankruptcy and insolvency register').

The above information will be made readily available for auditors in line with the framework requirements to confirm that the necessary checks have been completed.

To ensure that the individual is complying with IR35 legislation and therefore paying tax and national insurance and in accordance with current Treasury requirements, One Call 24 will need to:

- Seek assurance from the contractor that they have considered IR35 and
- Complete the specific Business Entity Tests prescribed by HMRC to determine the risk rating of the consultant and their limited company.

The IR35 legislation was intended to combat tax avoidance. It affects all contractors who do not meet HMRC's definition of 'self-employment' and applies to anyone working via an intermediary such as a company or partnership. Over time, since the introduction of the legislation, tests have

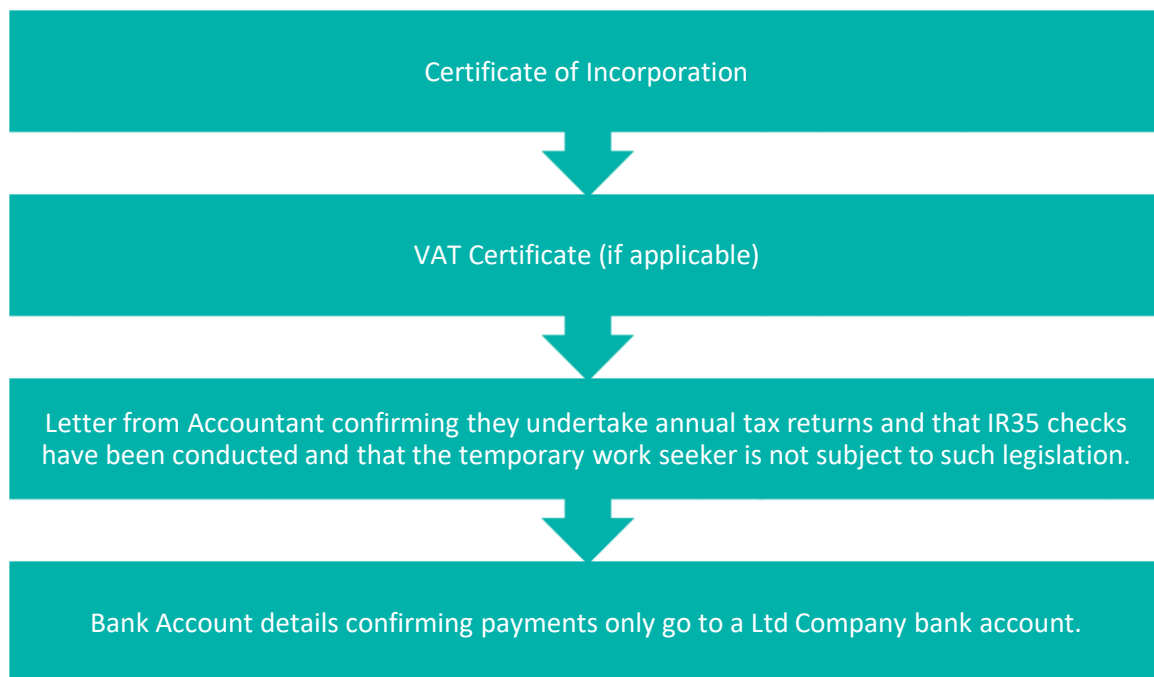
been developed from the results of legal cases which indicate whether or not an individual's working practices are likely to fall inside or outside of IR35.

The aim is at all times for One Call 24 to adhere to all HMRC guidance, including but not limited to:

- The Parties acknowledge that the aim of the IR35 legislation is to eliminate the evasion of tax and National Insurance Contributions ("NICs") through the use of intermediaries such as personal service companies.
- The Supplier must ensure that Temporary Agency Workers supplied for hire on Assignments with Contracting Authorities under this Framework Agreement are aware of their legal obligation to comply with the requirements of IR35.

Limited Company (PSC)

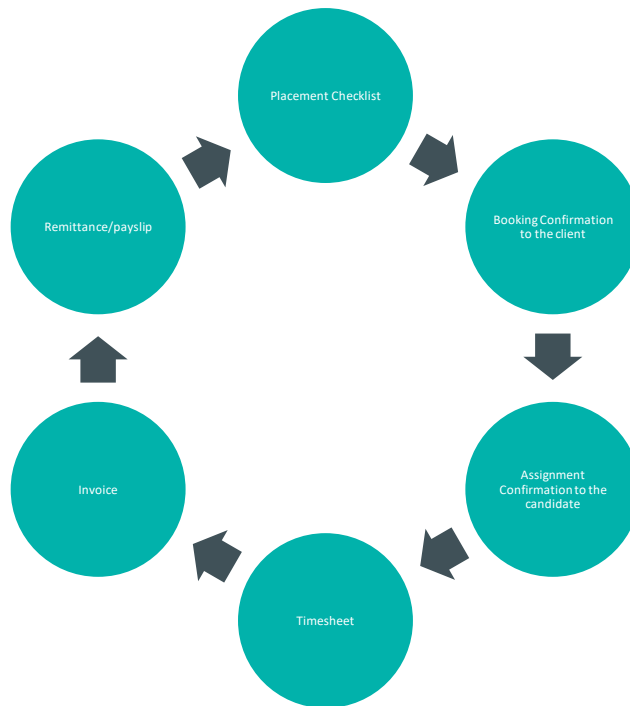
Some candidates will request to be paid into the own PSC. Where this is the request, the following information must be provided and checked.



If the above requirements are presented in full and deemed satisfactory after checks completed by One Call 24, the candidate can be paid via this means. However, One Call 24 will deduct TAX and NI contributions from source. This will be evident with the payslips/remittance issued to the candidate – made readily available as audit stage. This may also be supplemented with evidence of RTI submissions to the HMRC.

PSC Outside of IR35

In some cases, a vacant job role may be confirmed as sitting outside of IR35. One Call 24 are only able to process a job role confirmed as outside of IR35 with the written authorisation and consent from the NHS or Private Organisation (Financial Director or Head of Procurement). No other means will be deemed as acceptable in identifying a candidate's job role as outside of IR35. For audit purposes, written confirmation will be retained on file for all relevant bookings and available to the auditor.



The above items will allow both One Call 24 and any auditor to further verify that any bookings process has remained compliant throughout. For example, an auditor will be able to confirm that a rate agreed when a job role has been offered remains the same when invoicing the client and subsequently, when paying our candidates.

In instances where the candidate's services are utilised via Direct Engagement or where a platform is utilised for a booking (i.e. NHSP, Stafflow etc), One Call 24 will provide screenshots of the portal systems utilised for said booking. This will enable an auditor to verify the booking process followed without signing manual timesheets/payslips etc.

Booking and Assignment Confirmation

As part of the booking process, One Call 24 will confirm the pay and charge rate with the client. The rates are inputted into the recruiter system to ensure that accurate paying and charging follow the completion of the placement/assignment(s). Pay rates are confirmed with the temporary worker during the sourcing process. If successful in being selected for the booking, Assignment Confirmation is sent to the candidate. This confirms the rate of pay, including the breakdown of the total pay rate and any further contractual information including (but not limited to) AWR.

Further to the above, Booking Confirmation is sent to the client upon the identification and confirmation of acceptance of a suitable candidate. The agreed rates as detailed within the recruiter system and on the Assignment, Confirmation sent to the temporary worker are included within the Booking Confirmation. This is finally followed up with the Placement/Assignment Checklist sent to the client to confirm the compliance status of a candidate. As well as confirming the checks completed in line with NHSE Check