

**Verification of accurate charging, invoicing and timesheet processing**

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<b>Approved by</b>	OneCall24 Policy Team

One Call 24 Limited (OneCall24) has implemented robust and adaptable processes to ensure 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.

**Timesheet Submission Methods**

All timesheets must be submitted by 10:00 AM on the Monday following the week in which the shifts were worked (the 'weekly submission deadline') in order to be included in that week's payroll.

Timesheets submitted after this deadline will be processed in the subsequent payroll cycle, regardless of when the shift was worked.

All timesheet records (manual and digital) must be retained and disposed of in accordance with the OneCall24 Data Retention Policy. No records may be deleted or altered outside of the controls defined within that policy.

**1. Manual (Paper) Timesheets**

Workers who use paper timesheets must submit a signed copy via fax or email. These timesheets must include:

- Worker's Name, Job Title, Start/End Times, Breaks, Total Hours
- Full client address, PO/Reference Number, Agreed Expenses
- Counter Fraud Declarations (signed by both worker and authorised officer)
- Printed names, job titles, and dates
- Incomplete, inaccurate, or unauthorised timesheets will be rejected and returned. No payment or invoicing will be processed until a fully compliant and authorised timesheet has been received

**2. App-Based Timesheet Logging**

For workers using the OneCall24 mobile app or digital platform:

- Shift start and end times are logged electronically.
- Breaks and other required details are entered via the app interface.
- The app includes built-in fraud prevention features and digital declarations.
- Digital records are reviewed by OneCall24 for completeness and accuracy before invoicing.
- The system maintains a full audit trail of entries, edits, approvals, timestamps, and user activity. Any amendments after initial submission require documented justification and re-authorisation.

### 3. 3. Self-Billing Clients

For clients operating under a self-billing agreement:

- Timesheets are released electronically by the client.
- OneCall24 reconciles these electronic records with internal shift bookings and worker logs.
- Workers are not required to submit separate timesheets unless discrepancies arise.
- The client's electronic submission is treated as the official record for invoicing and payment.

### **Counter Fraud Measures**

This policy aligns with the Fraud Act 2006 and NHS Counter Fraud Authority (NHSCFA) standards.

All timesheet formats include mandatory fraud declarations. These declarations are adapted to the submission method but maintain the same legal and ethical standards.

#### **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"

Suspected fraud will be escalated internally to the Compliance Lead and may also be reported under the Whistleblowing Policy where appropriate.

### **Data Protection and Confidentiality**

All personal data processed as part of timesheet, payroll, and invoicing activities will be handled in accordance with the UK GDPR and Data Protection Act 2018.

Data will only be used for lawful purposes, retained securely, and accessible only to authorised personnel.

Data sharing with clients, HMRC, or third parties will be conducted in line with contractual and legal obligations.

### **Discrepancy Handling**

If inconsistencies are identified:

- OneCall24 contacts both the client and the worker.
- Investigations are conducted in line with NHS Counter Fraud Authority (NHSCFA) guidelines.
- Corrective actions are taken, including potential escalation to NHSCFA if necessary.

NHSCFA Contact:

- Address: NHS CFA, 55 Butts Road, Park, Coventry CV1 3BH
- Phone: 0800 028 4060
- Website: <https://cfa.nhs.uk/reportfraud>

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

All discrepancies will be reviewed and resolved within a reasonable timeframe, typically within 5 working days, unless escalation or external investigation is required.

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.

OneCall24 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 OneCall24 worker as part of the agreed contract. This information will then be reviewed by OneCall24 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**

OneCall24 shall have the facility to process timesheet to support the contracting authorities invoicing requirements.

Timesheets 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 OneCall24 and has been provided with a full breakdown for transparency prior to the Call Off. ABI is included within the OneCall24 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 OneCall24 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, OneCall24 will notify NHS CFA and follow whatever guidance and advice is supplied.

Invoices will be raised in compliance with HMRC VAT invoicing requirements and include the tax point where applicable.

Standard payment terms are 30 days unless otherwise agreed contractually.

#### **Verification of Accurate Charging**

All charges are in line with applicable NHS England Agency Price Caps and Framework Agreement rate controls, with OneCall24 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 OneCall24 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:

- 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**

OneCall24 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 OneCall24. This information is requested within the Application Form – with further supporting documentation required. OneCall24 ensures all workers are paid at or above the National Minimum Wage/National Living Wage in accordance with current legislation.

Candidates can have the option to be paid:

- PAYE
- UMBRELLA
- PERSONAL SERVICE COMPANY

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 OneCall24) 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.

### **Umbrella**

Where a candidate wants to be paid via an Umbrella Company, OneCall24 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

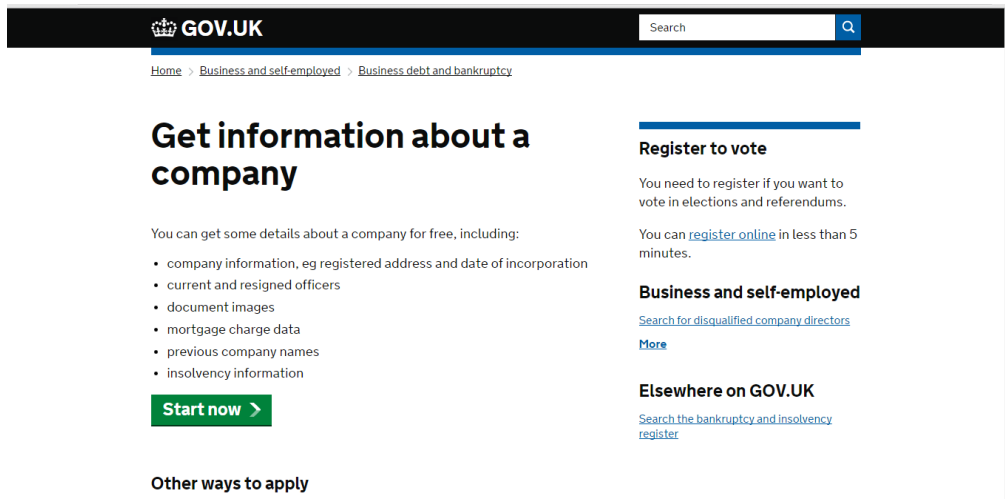
In response to evolving tax compliance risks and current legislation, OneCall24 has strengthened its supply chain controls by limiting the number of umbrella companies on its Preferred Supplier List (PSL). Only umbrella companies that are accredited and registered with Saferec are onboarded. Saferec provides independent verification through ongoing audits of payslips and produces monthly reports confirming that correct payments have been made to HMRC, including confirmation that no outstanding tax liabilities remain.

OneCall24 reviews these reports as part of its ongoing compliance monitoring and is satisfied that these controls provide an appropriate level of oversight and risk mitigation in relation to umbrella company engagements.

### **Personal Service Company**

Where a candidate indicates a preference to be paid through their own Personal Service Company (PSC), OneCall24 will, in line with its recruitment process, obtain and verify the following documentation:

- Certificate of Incorporation
- Evidence of a Business Bank Account
- Relevant Insurance Documentation
- Company checks 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 search bar, there is a breadcrumb trail: Home > Business and self-employed > Business debt and bankruptcy. The main heading is 'Get information about a company'. Below this, there is a list of details that can be obtained for free, including company information, officers, document images, mortgage charge data, previous company names, and insolvency information. A green 'Start now >' button is visible. 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).

This documentation will be retained and made available for audit purposes in accordance with framework requirements, confirming that appropriate due diligence has been conducted.

To ensure compliance with the off-payroll working rules (IR35) and to meet HMRC and Treasury requirements, OneCall24 will:

- Confirm whether the Client is a public authority or a medium/large private sector organisation (as defined under IR35 legislation).
- Request and retain a valid Status Determination Statement (SDS) from the Client for each PSC engagement, where applicable.
- Ensure the SDS includes:
  - A clear determination of whether the engagement is inside or outside IR35.
  - The reasons for the determination.
  - Confirmation that the Client has taken reasonable care in reaching the conclusion.

Where OneCall24 is the Fee Payer (i.e. the party directly paying the PSC), and the SDS confirms the engagement is inside IR35, OneCall24 will:

- Operate PAYE on payments made to the PSC.
- Deduct and remit Income Tax and National Insurance Contributions (NICs) to HMRC.
- Provide payslips/remittance advice to the individual, which will be available for audit.
- Retain evidence of Real Time Information (RTI) submissions to HMRC.

Where the SDS confirms the engagement is outside IR35, OneCall24 will only proceed with the engagement upon receipt of written confirmation from the Client (e.g. NHS Trust or Private Organisation), signed by an authorised representative such as the Finance Director or Head of Procurement. This written confirmation will be retained for audit purposes.

To support audit processes and demonstrate compliance:

- All relevant documentation, including SDSs, payslips, RTI submissions, and written confirmations, will be retained and made available to auditors.
- Where engagements are facilitated via Direct Engagement platforms (e.g. NHSP, Staffflow), OC24L will provide screenshots or system records to evidence the booking process, in lieu of manual timesheets or payslips.

OneCall24 is not responsible for determining IR35 status; this responsibility lies with the Client unless the Client qualifies as a small company under the legislation.

If OneCall24 is not the Fee Payer (e.g. where an umbrella company is involved), the SDS will be passed on to the next party in the supply chain by the Finance Department.

A disagreement process is in place whereby workers may challenge the Status Determination Statement (SDS). Where a challenge is raised, the end client is required to review the determination and respond within 45 days in line with IR35 legislation.

No PSC engagement will be processed without full compliance with the above requirements.

The aim is at all times for OneCall24 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.

### **Booking and Assignment Confirmation**

As part of the booking process, OneCall24 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 Standards, the agreed rates of pay and charge are confirmed for a final time.

All pay and charge rates must be formally approved and recorded prior to assignment commencement. Any changes to agreed rates must be documented and require formal re-authorisation before implementation.

### **Review**

This policy statement will be reviewed annually as part of our commitment to upholding professional standards. It may be altered from time to time in the light of legislative changes, operational procedures or other prevailing circumstances.