KPMG

Overseas Visitors

Lewisham and Greenwich Trust
Internal Audit 2019-20

—

February 2020
DRAFT

Contents

The contacts at KPMG in connection with this report are:

Neil Hewitson
Director, KPMG LLP

Tel: 020 7311 1791
neil.hewitson@kpmg.co.uk

Hannah Andrews
Senior manager, KPMG LLP

Tel: 020 7886 8868
hannah.andrews@kpmg.co.uk

Status of report	
Discussion draft issued	28 November 2019
Management responses received	TBC
Final report issued	TBC
Presented to Audit Committee	

Distribution	
To (for action):	CC (for information):
— Peter Carter (Acting Head of Financial Accounts)	— Spencer Prosser (Chief Financial Officer) — Audit and Risk Committee

Section one

Executive summary

Conclusion

We provide 'significant assurance with minor improvement opportunities' (**amber green**) over the design and operation of controls relating to the identification and assessment of potential overseas visitors (OVS), which is in line with the management's expectations. Although we found that the process for identifying and assessing potentially chargeable patients is appropriate, the process for receiving payments related to OVS patients can be strengthened.

The OVS policy appropriately reflects DHSC guidance and the Trust utilises supporting NHS toolkits. The OVS team is using the NHS sharing interface system to help identify potential overseas visitors which reduces the risk of omitting potential visitors by removing the reliance on manual review. The Trust has developed a pre-assessment form and standardised interview form to ensure consistency in assessing and documenting findings which has helps in identifying chargeable patients.

The Trust has been making use of the Experian service to help identify whether patients are potentially overseas or UK based, however, this service has been on hold since October 2019. The Trust has not historically carried out any cost / benefit analysis of the (paid for) Experian service as the information required to do this is not recorded as a matter if course. We noted that only a small proportion of patients sampled had been identified in this way. Prior to considering whether this service should be reinstated, the Trust should assess available data to make an informed decision.

Trust staff appear to be proactive in terms of identifying patients who are potentially chargeable, with the majority of our sampled patients being identified through ED pre-assessment forms. There was evidence of staff on wards escalating patients to the OVS Team for consideration, demonstrating that staff have an understanding of the OVS process.

We selected a sample of 25 EEA patients and 25 patients identified as overseas non-EEA patients who received treatment since 1 April 2019 across all areas of the Trust and reviewed whether they were identified and assessed appropriately, and correctly categorised for billing. We found that this was supported by sufficient evidence. We also selected a sample of 25 credit notes raised and did not find that any credit notes had been raised inappropriately. Review of non-billed patients did not identify any overseas patients who had received treatment and not been billed.

Despite the positive performance in terms of identifying patients, the Trust could be more proactive in terms of engaging with inpatients to set up payment plans whilst they are in hospital. This could potentially increase the amount of income collected. Of our sample of 25 patients, 71% of the income (£257k) remained uncollected with no insurance, or payment plans in place. Inpatients are likely to be the group of patients with the highest bills, so the team should focus activity in this area. The Trust itself does not engage in any debt collection processes, with these arrangements being outsourced to SBS. We note that poor performance in this area is common across many NHS Trusts, however, it is important that the Trust is pro-active in engaging early with patients in order to set up payment plans, for example.

Although the arrangements post-Brexit are yet to be formalised, we consider that the Trust has robust arrangements in place for identifying non-EEA patients, and therefore these arrangements could be appropriately scaled up if required. Whilst the identification process is adequate the payment process is inadequate and needs to be strengthened.

In conjunction with this internal audit review, the Trust commissioned a separate advisory review outside our internal audit programme of privacy notices and data sharing agreements. Our advisory review identified areas for improvement, including four high priority recommendations relating to: records of processing activity documentation not being in place (resulting in non-compliance with GDPR); the lack of a consistent Privacy Policy (resulting in non-compliance with GDPR); a lack of documented security controls within data sharing agreements (putting the Trust at risk of third parties not having appropriate data security measures); and a lack of processes to identify where data sharing agreements would be required (meaning that there may be areas of the Trust which are sharing data without the requisite agreements). We recommend that the action plans in response to these recommendations are monitored by Audit and Risk Committee.

Background

With growing pressure on NHS finances there is increased scrutiny over Trusts ensuring that patients who are not entitled to free NHS treatment are charged. Rules around entitlement to free NHS treatment are complex. The Trust has been sharing patient details with Experian to assess whether patients had an 'economic footprint' in the UK and therefore had recourse to access free healthcare. It has commissioned a review of processes for identifying overseas patients, how overseas patients are billed and the benefits of using the Experian service.

Section one

Executive summary

Background (cont.)

DHSC has issued guidance on implementing overseas charging regulations and identification and upfront charging of overseas patients. The Trust has a dedicated overseas patients team of six who help determine whether a patient is eligible, whether an exemption applies or is chargeable. In line with DHSC guidance the Trust requires upfront payment from fee paying patients on an elective pathway, and will assess non-elective patients once emergency treatment has been completed. Where patients come from the EU and are not ordinarily resident, the Trust will recover the cost of treatment through the EEA EHIC process.

For EU members and countries where the UK has reciprocal arrangements, the Trust will charge the NHS Commissioner rather than the individual. In 2015 DHSC introduced risk share arrangements, where Trusts charge overseas patients 150% of tariff, of which the NHS Commissioner is liable for 50% of the total charge, meaning even if the patient does not pay the Trust can still recognise 75% income for the patient's treatment. The EHIC scheme aims to compensate providers for the administrative burden of collecting information from EEA patients. Trusts receive 25% in addition to tariff for inputting into the EEA web portal. This review will consider to what extent current arrangements can be 'scaled up' after EU exit.

Experian is not the only source of information available to the Trust to identify overseas patients who are not eligible for free treatment. The Trust make use of iCare to understand whether a patient has a recent NHS number, or has been treated as an overseas patient previously and MESH, a DHSC system which allows for queries of summary care records for patients and assesses the likelihood of that patient being an overseas patient.

Overseas patients who do not pay for their treatment are followed up through the Trust's debt management process as carried out by SBS. This review will not consider the appropriateness or legality of privacy notices, data sharing agreements with Experian, or wider GDPR arrangements.

Objectives

The objectives of our review are shown below.

Objective	Description of work undertaken
Objective One Identification and assessment of overseas patients	We reviewed processes to identify whether a patient is an overseas patient who is required to pay for treatment. We considered how the Trust ensures that potential overseas patients are identified (including EEA patients) and how it identifies which patients are rechargeable as well as considering how these arrangements can be scaled up after Brexit if required. • We selected a sample of patients identified as overseas patients and reviewed whether they were identified and assessed appropriately, and correctly categorised for billing. • We selected a sample of patients identified as UK based and review whether they were identified and assessed appropriately. • We considered the effectiveness of controls to identify all potential overseas patients.
Objective Two Billing and debt collection	We reviewed the robustness of processes to raise invoices and collect debts from overseas patients after receiving treatment. This included assessing the process for capturing EEA patients on the EEA web portal and identifying which patients are eligible for reimbursement.
Objective Three Experian benefits	We considered data available to allow the Trust to make an assessment of the benefits gained from using Experian.

Areas of good practice

- ✓ The OVS Department proactively updated its processes for identifying overseas patients to include the MESH toolkit available by NHS which ensure that it effectively captures the chargeability status of patients.
- ✓ The OVS Department has template interview forms to try and ensure a consistent approach to the patients' assessment, and standardised letters to try and ensure that the appropriate information is communicated to chargeable patients.

Section one

Executive summary

Areas of good practice (cont.)

✓ There was evidence that patients who have been confirmed as being overseas visitors are flagged on iCare for easier pro-active identification in the future.

Areas for development

— The Trust does not have the resource to visit every patient in hospital. The Trust should make a decision to focus on the highest risk group of patients (inpatients) and focus on these areas. **(Recommendation One)**

— The Trust has not ben tracking the costs and benefits of using the Experian service. This should be factored in when the Trust is considering whether to reinstate Experian. **(Recommendation Two)**

— EEA patient identification was not always verified alongside the EHIC card. **(Recommendation Three)**

— The form specifying urgent treatment (for non-EEA patients) was not on file in the majority of cases, although treatment had been marked as urgent. **(Recommendation Four)**

— Implementation of the recommendations from our Data Sharing Agreement review should be tracked by the Audit and Risk Committee to ensure that there is appropriate oversight of these actions. **(Recommendation Five)**

We also raised a low priority recommendation around interview forms being signed.

Recommendations

We summarise below the recommendations raised as a result of our review:

	High	Medium	Low	Total
Made	-	5	1	**6**
Accepted	TBC	TBC	TBC	**TBC**

Section two

Recommendations

This section summarises the recommendations that we have identified as a result of this review. We have attached a risk rating to these recommendations as per the following table:

Risk rating for recommendations raised		
1 **High priority (one):** A significant weakness in the system or process which is putting at serious risk achieving strategic objectives. In particular: significant adverse impact on reputation; non-compliance with key statutory requirements; or substantially raising the likelihood that strategic risks will occur. Require immediate attention.	2 **Medium priority (two):** A potentially significant or medium level weakness in the system or process which could put at risk achieving strategic objectives. In particular, having the potential for adverse impact on reputation or for raising the likelihood of strategic risks occurring.	3 **Low priority (three):** Recommendations which could improve the efficiency and/or effectiveness of the system or process but which are not vital to achieving strategic objectives. These are generally issues of good practice that could achieve better outcomes.

#	Risk	Recommendation	Management response
1	2	**Payment plans and inpatient prioritisation** Although all of the 25 non-EEA patients sampled had been invoiced, one had a payment plan set up (and one patient had offered a payment plan which had been rejected). Of the 25 patients invoiced: four paid; four were insured; two were eligible for free care; and one was deceased. Of the remaining 12 patients: • Eight were in the debt management process; • Three were in the EDR process; and • One was claiming free entitlement with no evidence having been provided. Given that some of the amounts invoiced to non-EEA patients are high, and patients are unlikely to settle a large invoice in full, we recommend that the OVS Team work with as many patients as possible to raise invoices and discuss means of payment (perhaps creating a payment plan) prior to the patient leaving hospital. Discussions with management highlighted that due to resourcing, the OVS department is not always able to visit the patient in hospital prior to treatment or before they are discharged, and that setting up a payment plan may not be possible if the patient does not have the funds. However, if chargeable patients are identified whilst they are still in hospital this would give the Trust the best chance of recovering any monies due for treatment providing the patient has some means to pay. We recommend that the Trust discuss the focus areas for the OVS Team, this should be recorded through the governance structure. We then recommend that the Trust focus on visiting the highest risk patients (who could be identified through the use of Bedboard) to try and maximise the chances of the Trust collecting income.	**Accepted** [Response] **Due date:** [DD Month YYYY] **Responsible Officer:** [Name, Title]

Section two

Recommendations

#	Risk	Recommendation	Management response
2	2	**Tracking benefits of Experian** We understand from discussions with management that as Experian is one of several ways in which overseas visitors are identified, it is not possible to carry out a regular cost / benefit analysis is carried out over the usage of Experian. The Trust therefore has not been able to have any clear oversight of whether the information received from Experian has a positive impact on the value of income collected from overseas patients. The Trust should take into account that the use of Experian brings an element of objectivity into the identification of overseas patients, however, this should be balanced with the public scrutiny over the use of the Experian service. Given the Trust has not been using Experian since October 2019, we recommend that the Trust set a period (for example, six months) and assess whether the number of overseas patients identified by the Trust drops, together with consideration of the non-financial factors before making a decision on whether to reinstate the use of Experian. This could be reported to the Finance and Performance Committee, and Board, given the public scrutiny over the use of this service.	**Accepted** [Response] **Due date:** [DD Month YYYY] **Responsible Officer:** [Name, Title]
3	2	**Patient identification verification** Review of files identified that for 7/25 sampled EEA patients there was no evidence that their identification had been verified over and above the production of an EHIC card. This increases the risk that EHIC cards not belonging to the patient are used in order to avoid charging. We recommend that the Overseas Visitors Officers seek to verify the identification of the patient (for example, through review of passport, ID card or other photo identification). Evidence of this should be recorded on the interview form.	**Accepted** [Response] **Due date:** [DD Month YYYY] **Responsible Officer:** [Name, Title]

Section two

Recommendations

#	Risk	Recommendation	Management response
4	2	**Recording of urgent treatment** There are occasions where non EEA patients receive urgent treatment. The Trust process is that this treatment should be approved as urgent by a clinician other than in the case of maternity, or where care has been paid for in advance. Review of available documentation on patient files highlighted that: • Treatment was specified as urgent in 24/25 sampled cases, however, there was no form confirming this signed by a clinician in 16/24 cases. • The urgency of treatment was not specified in 1/25 cases. Given the Trust has no way of clearly identifying that patients are overseas patients proactively prior to urgent treatment being required, we recommend that the Trust should consider whether this is an appropriate process. Where patients are identified proactively, an urgent decision to treat form should be signed and retained in the event the patient is potentially an overseas patient.	**Accepted** [Response] **Due date:** [DD Month YYYY] **Responsible Officer:** [Name, Title]
5	2	**DSA review recommendations** Following media scrutiny of data sharing arrangements with Experian, the Trust commissioned an advisory review of privacy notices and data sharing agreements. This identified areas for improvement (including four high priority recommendations). We recommend that the Data Sharing Agreement review is shared with Audit and Risk Committee and that implementation of the recommendations is monitored the Committee.	**Accepted** [Response] **Due date:** [DD Month YYYY] **Responsible Officer:** [Name, Title]
6	3	**Interview form** Testing identified that the interview form was not always signed and dated by the interviewer. This increases the risk that staff are not able to verify when information was provided. To ensure good record keeping, we recommend that staff fully complete all mandatory fields which will help ensure the officer's decision can be easily traced.	**Accepted** [Response] **Due date:** [DD Month YYYY] **Responsible Officer:** [Name, Title]

Appendix one

Identification, assessment and billing

Review of the process for identifying and assessing overseas patients process

Below we set out the process for identifying and assessing overseas patients, the controls the Trust have in place and KPMG commentary on the design of this process. This process is outlined in the "OVS Department Patient to Invoice process Flow chart". The policy, which was last reviewed in October 2019, separates the process into two sections:

Reactive – the patient is already in the system: arrival at A&E, outpatient appointment, a current inpatient, etc.

Proactive – the patient is identified before they have received treatment

Process	Control	KPMG Commentary
Proactive identification: I. Appointments office email details of patients with new/no NHS number, no GP etc. to OSV office. II. Patient data is sent to Experian for checking. If a low residency score is received, patient is assed through the NHS MESH for checking against NHS spine. III. Pre-attendance forms collected from ED.	1. Patient completes a pre-attendance forms. 2. OSV officer contacts patient by phone or sends letter to patient to arrange an appointment date and time.	✓ Staff use the patient's address, NHS number and GP practice details to determine whether someone is potentially an overseas visitor. ✓ A standardised 'Record of Interview Form' ensures all relevant and important information is captured for each patient. ✓ The status for elective patients should be identified before treatment is provided. ✓ The Trust is currently using the MESH toolkit to communicate securely and efficiently with other health organisations. It automatically generates a report with chargeable status information currently available on other NHS applications. This reduces the risk of not identifying potential visitors by removing the reliance on manual review. • Experian does not provide a definitive conclusion as to whether a patient is an overseas patient or otherwise. Experian gives a score based on the likelihood of UK residency. The Trust has been using both MESH and Experian (a paid service). No work has been done within the Trust to assess the costs and benefits of using Experian. **(Recommendation Two)**
Reactive identification: I. Patients arrives in ED and may be admitted to ward II. Patient has outpatient appointment. III. Inpatient has a new or no NHS number, no GP etc. OSV department is contacted by staff on ward or Outpatient clinic.	3. Overseas Officer visits patient on ward or clinic and fills out a 'Record of Interview Form'.	
The ward or admission team notifies the Overseas Visitors Team about potential overseas patients. This can be done via email, phone or in person. Patients are interviewed by the Overseas Visitors Team and asked to provide documentation to demonstrate their eligibility to free NHS care (including provision of EHIC cards, or eligibility through bilateral agreements).	3. Overseas Officer visits patient on ward or clinic and fills out a 'Record of Interview Form'.	✓ Ward staff should be aware, through the policy, of their requirement to report potential overseas visitors to the OVS Team who then carry out an assessment of the patient. ✓ The OVS Team use their judgement to follow up on relevant cases based on the information provided. • The OVS Team do not see all patients who have been flagged as potentially chargeable before they receive treatment. **(Recommendation One)**

Appendix one

Identification, assessment and billing

Process	Control	KPMG Commentary
Assessment The OVS Team will obtain supporting evidence to determine whether a patient is chargeable. If required, the Overseas Officer will interview the patient to understand their nationality, residency status and purpose of visit.	4. The OVS team review the evidence to demonstrate whether the patient is chargeable. 5. If an interview occurs, the Record of Interview Form is signed and dated by the Officer.	✓ The record of interview form helps ensures that the patient's chargeable status is determined by reviewing relevant documents to identify their country of residence. ✓ The Officer's decision can be easily traced as it is clearly stated on the form. The Team has access to the policy document which helps ensure consistency when determining the chargeable status of a patient.

Review of billing and credit note process

Below we set out the process for billing overseas patients and the process of raising credit notes to patients when eligibility for free healthcare is subsequently established, the controls the Trust have in place and KPMG commentary on the design of this process.

If the patient is found to be chargeable, and they are identified before/during treatment then the patient is provided with the cost from the DHSC upfront charging tariff and asked to pay full amount in advance. This is payable at the general office/cashiers. If a patient is unable to pay, they are referred back to the clinician to see if the treatment is immediately necessary or can wait until the patient has returned to their country of origin.	6. If the patient is unable to pay and the treatment is deemed to be necessary then a Doctor's advice form is completed by the clinician and kept on patients file. 7. Overseas Officer raises an invoice for the total amount due (after treatment and clinical coding). 8. Patients from within the EEA with a valid EHIC card are entered in to the DHSC Portal.	✓ This helps ensure that the patient is made aware that they will be liable for charges for their healthcare. ✓ It is particularly important for non EEA patients with unpaid healthcare bills as failure to pay could result in a future immigration sanction under the Home Office rules. ✓ The Trust does not have an ability to prevent patients who need emergency treatment from receiving this. As such, maintaining evidence of the Doctor's advice form is important to show where payment could not be taken, but treatment could not be denied. ✓ Including information on the portal means that the Trust receive the incentive for recording information related to EEA patients from the DHSC. ✓ Non-EEA patients are billed 150% of the tariff as part of national risk share arrangements. ✓ Debt collection is managed by SBS.
If the patient is found to be chargeable after treatment, the patient is invoiced based on the costed treatment. The payment is required immediately, if possible, or a instalment plan will be agreed.		
If the patient does not attend the OSV appointment when identified, or could not provide any documents, the patient is invoiced based on the DHSC treatment tariff until such time when the eligibility of free treatment can be confirmed.	9. Overseas Officer reviews the available evidence to determine whether the patient is eligible for free treatment. If eligibility is confirmed a credit note is issued.	✓ This step ensures that if the patient is eligible for free treatment the patient is reimbursed/not charged. ✓ The patients form is updated so that the reasoning of the decision can be traced.

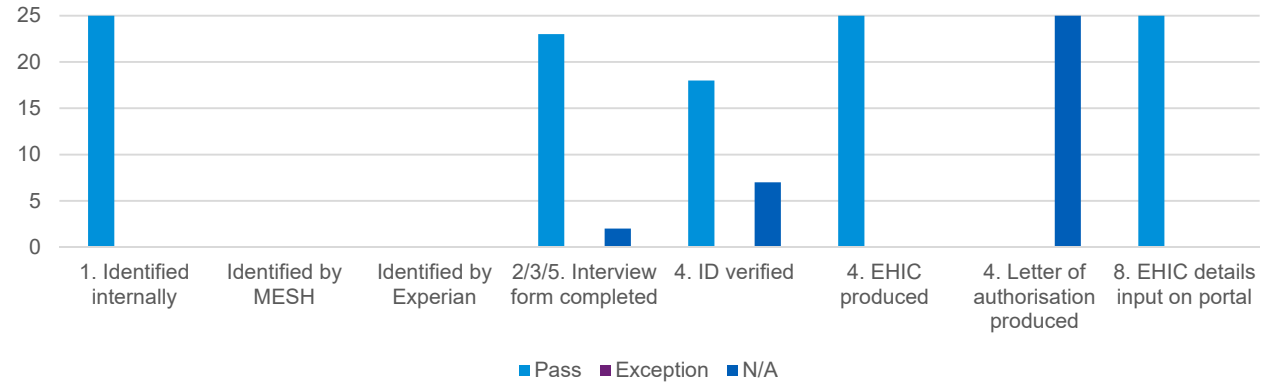
Appendix two

Detailed testing

Summary of findings of operation of controls testing: Identifying and assessing overseas patients

In order to gain assurance that the processes and controls around the identification and assessment of overseas patients are adhered to, we tested a sample of 25 EEA patients, 25 overseas patients and 25 patients who were initially invoiced, but subsequently issued with a credit note. This covered treatment received since 1 April 2019 across all areas of the Trust. We reviewed whether they were identified and assessed appropriately, and correctly categorised for billing.

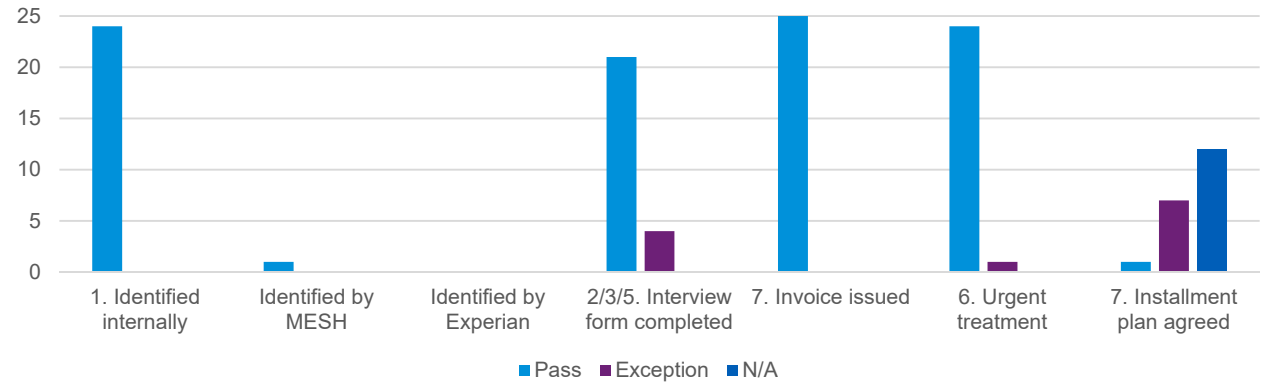
EEA Patients



Operation of controls testing results summary

- ✓ Of the 25 patients reviewed, 21 patients had a completed pre-attendance form and were flagged due to not having an NHS number. The remaining four patients were flagged by members of staff due to having a high NHS number which indicates it was newly allocated to the patient increasing the probability of them being of a non-UK resident.
- ✓ All 25 patients were either interviewed at the time of treatment or sent an invitation to attend an appointment by the Overseas Team.
- ✓ All 25 patients provided sufficient evidence to support their entitlement to free NHS healthcare through an EHIC card. The record of interview forms were fully completed and signed by the Overseas Team.
- ✓ Letters of authorisation were not required as no patients were funded through insurance.
- • The patient identification was not verified in all cases. **(Recommendation Three)**

Non-EEA Patients



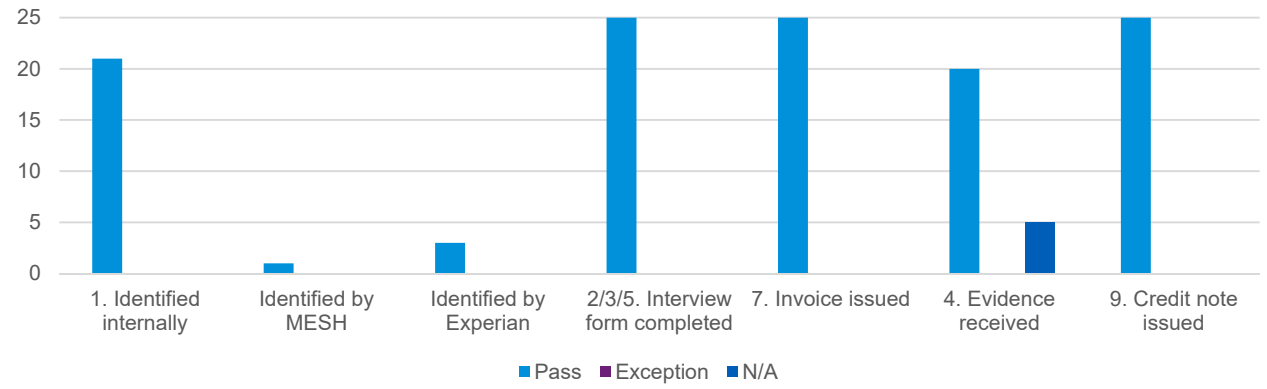
Appendix two

Detailed testing

Operation of controls testing results summary

- ✓ Of the 25 patients reviewed, six had a completed a pre-attendance form which indicated no NHS number and one had been identified through MESH. The remaining 18 were indicated as potentially chargeable by members of staff due to either a high or no NHS number.
- ✓ 21/25 patients were interviewed by the OSV department and found liable for payment. Four patients failed to respond and attend the scheduled interview, however, as the patient's treatment was deemed urgent they were provided with care.
- ✓ 1/25 patients had a credit note raised (totalling £7,672) and 4/25 patients had paid their invoices (totalling £8,535).
- ✓ For all 25 patients tested, an invoice was raised in the name of the patient liable for payment.
- ✓ For all 25 patients tested, there was sufficient evidence to support the Overseas Officer's decision. We reviewed the evidence and in line with the charging regulations we concluded that all 25 patients were correctly categorised for billing.
- • Treatment was not indicated as being urgent for one patient. Treatment was provided and a flag has been raised on the patient's file on iCare. **(Recommendation Four)**
- • Although treatment was classed as urgent for 24 cases, there was no clinical decision to treat form on file signed by a medic for 16 of these cases. **(Recommendation Four)**
- • During our testing we identified that although the interview form was completed, it was not consistently being signed by the interviewer. **(Recommendation Six)**
- • There were no payment plans agreed for 20/25 patients. These patients have been tagged as 'manual collections'. The total amount invoiced to these patients is £359,663.48. **(Recommendation One)**

Patients who were subsequently issued with a credit note



Operation of controls testing results summary

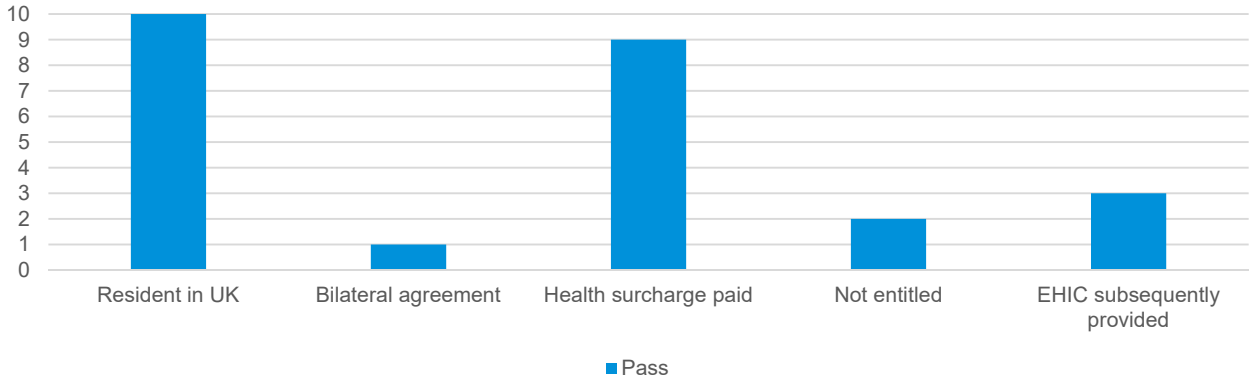
- ✓ The correct steps were followed, per the Trust's process, for all 25 patients sampled who had been issued with a credit note.
- ✓ 11 patients had completed a pre-attendance form which raised evidence for further investigation by the OVS Team. Nine patients were indicated as high risk of non-eligibility by staff due to a high or no NHS number. Three patients were indicated as high risk of non-eligibility by a routine check through Experian which was initiated due to a high NHS number and one patient was identified through the MESH portal.
- ✓ 20 patients were issued with a credit note as evidence was subsequently provided to support their eligibility for free healthcare
- ✓ Five of the credit notes were issued due to previous overcharging, duplicate invoices being issued, or valid insurance claims.
- • During our testing we identified that although the interview form was completed, it was not consistently being signed by the interviewer.

Appendix two

Detailed testing

Patients not billed

We considered a sample of 25 patients who had not been billed, to check whether there were indications that any of these patients did not have eligibility to free healthcare.



Operation of controls testing results summary

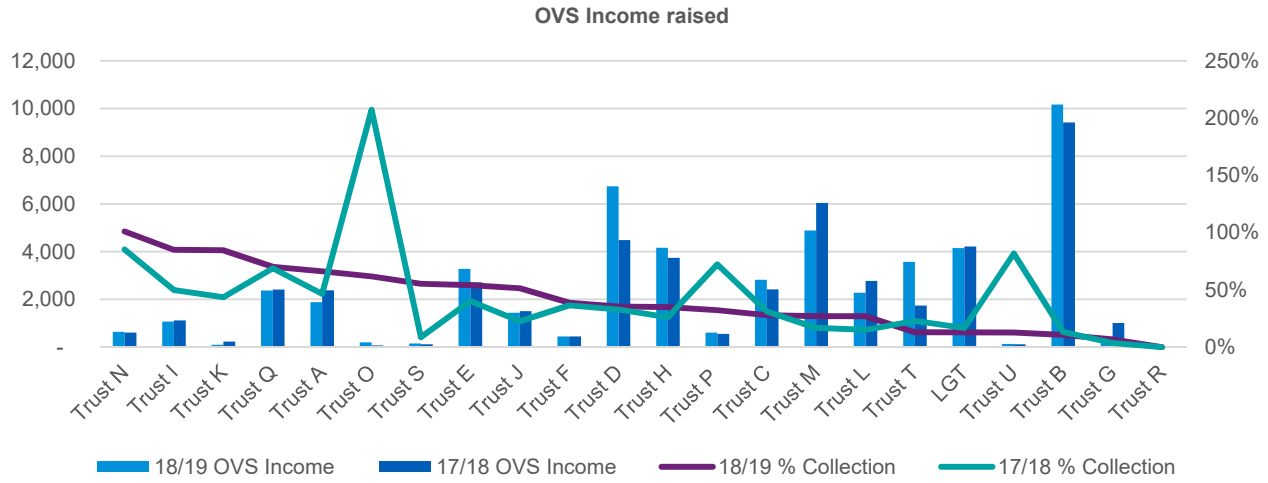
- ✓ 10 patients not billed were identified as being normally resident in the UK and so would be entitled to free healthcare.
- ✓ 1 patient not billed was covered by a bilateral agreement. The patient was verified as being a citizen of the reciprocal country, and therefore was entitled to free healthcare.
- ✓ Nine patients had paid the health surcharge, and we confirmed eligibility to free healthcare to the NHS Spine.
- ✓ Three patients provided an EHIC card, and were eligible for free healthcare. We verified that the EHIC details had been input to the DHSC portal.
- ✓ Two patients were identified as being overseas patients, however, we note that they were informed they were not eligible for free treatment and subsequently left the hospital. We understand from discussion with the OVS Team that flags have been added to iCare for these patients to allow the Trust to identify them more quickly in the future.

Appendix three

Benchmarking

Benchmarking

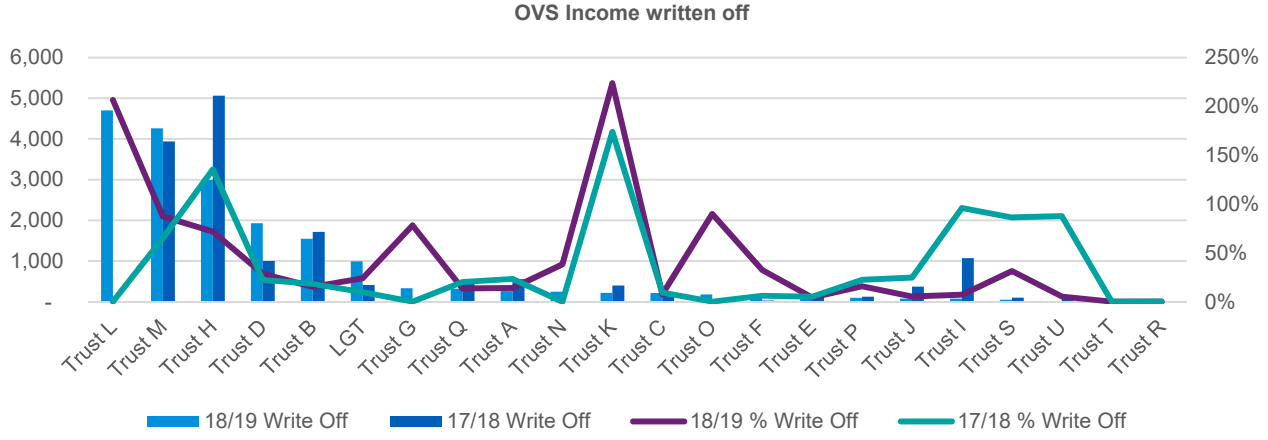
We completed some benchmarking of trusts in London using available information from the financial statements.



Commentary

- In 2018/19 the Trust had the fourth highest OVS income identified of all Trusts benchmarked, however, as a percentage only 13% of the income raised was collected. This puts the Trust in the bottom quartile of Trusts benchmarked. We understand that the income received in 2018/19 could also relate to previous years, however, there is work to be done within the Trust to try and improve this. **(Recommendation One)**

✓ The amount of OVS income identified in both 2017/18 and 2018/19 is fairly stable. This reflects the fact that the Trust has appropriate processes in place to identify overseas patients.



Commentary

✓ In 2018/19 the Trust was around the midpoint of Trusts benchmarked in terms of the amount of OVS income written off (as a percentage of the OVS income raised). The Trust wrote off more OVS income in 2018/19 than in 2017/18. We understand that the Trust outsources the debt management process to SBS and has limited control over this.

✓ Write offs (in 2018/19 as a percentage of income raised) for Trusts benchmarked raised from nothing to 224% of OVS income raised. This demonstrates that the Trust is not an outlier in this respect. A number of Trusts had large write offs (>50% of income raised).

Appendix four

Staff involvement and documents reviewed

We held discussions with the following staff as part of the scoping and completion of the review:

Name	Job title
Spencer Prosser	Chief Financial Officer
Peter Carter	Acting Head of Financial Accounts
Julia Price	Overseas and Private Patients Supervisor

During our testing, we reviewed the following documents:

— OVS Department Patient to Invoice Process Flow Chart

— Pre-attendance forms and record of interview forms

— Invoices and credit notes issued for our selected sample