**AUDIT ON STAFFING PROCESS and DOCTORS CONTRACTS**

**WORK PROGRAMME FOR AUDIT FIELDWORK**

| **Nr** | **Process** | **Inherent Risk (before controls)** | **Risk rating** | **Mitigating Controls/Attributes**  **(Expected)** | **Tests of design** | **Control Adequacy** | **Tests of implementation** | **X-Ref**  **Control effectiveness** | **Conclusion** |
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| 1  2 | Identification and filling of staffing needs  Contract with doctors | Staffing needs are incorrectly identified from a quantitative and/or qualitative point of view (i.e., too many or not enough resources are identified in a particular unit, department etc).  Hospital compensation package is not competitive  Doctors may direct the patients to their private practice.  Doctors also work for other (competing) hospitals. | High  High  High  High | *- existence of an HR strategy;*  *- existence of a written staff recruitment procedure;*  *- existence of criteria used for identification of staffing needs in terms of:*   * *quantity: benchmarks with other hospitals are performed once a year;* * *quality: competency registers exist in each unit; job descriptions exist for all staff and they include skills required for the respective job;*   *- existence of approvals for identified staffing needs;*  *- benchmark with other hospitals are performed once a year;*  *- a strategy on services rendered by contracted doctors outside our hospital;*  *- a proper and open communication with the contracted doctors on the implementation of the strategy;*  *- a yearly declaration of ‘no conflict of interest’ by the contracted doctors;*  *- a yearly collection of the tax declarations of the contracted doctors;* | Verification of existence of:   * an HR strategy; * a written recruitment procedure; * approval for identified staffing needs; * documentation of the benchmark performance method.   Review of the existing HR strategy and assessment whether it is in line with the organization’s strategy.  Review of the existing written recruitment procedure and assessment whether it is in line with the organization’s procedures and whether it contains all necessary elements to guide its users through an effective recruitment process.  Review of the criteria used to identify staffing needs (e.g. benchmarking) and assessment for reasonableness compared to the HR strategy and taking into account the unit’s specific needs;  Review of the criteria used to determine staff compensation schemes (e.g. benchmarking) and assessment for reasonableness compared to the HR strategy and the specific qualifications of the unit concerned.  Review of the hospital strategy on services rendered by contracted doctors outside the hospital.  Assess whether the restrictions are clearly communicated to and acknowledged by the doctors.  Review of the periodical declaration (conflict of interest, tax) process. |  | - for a sample of selected open and filled positions review the criteria used to identify staffing needs in terms of quantity, quality, timeliness and category; ensure that this was in line with the existing guidelines (i.e., trace the search process to the request made by the hiring unit and assess both the requests made and the recruitment efforts);  - for a sample of selected recruitment requests check that the appropriate approval was in place (i.e., the proposal to the Senior Management);  - assess whether the compensation benchmark has been performed on a regular basis; assess whether senior management was informed about significant variances; assess whether management has taken action on the variances identified;  - assess for a sample of closed but unsuccessful recruitment transactions whether compensation has been a major issue to decline the job offer;  - assess for a sample of doctors the acknowledgment of the rules with regard to services rendered outside the hospital;  - assess how management is following up on missing declarations;  - assess management actions on perceived irregularities in the declarations;  - review on the various websites of other hospitals whether our doctors’ names appear; search on Google for a sample of specialist doctors; |  |  |