

Ex. 179

Enquiries to: Ms R McMahon
A/Manager, Investigations
Audit and Operational Review Unit
Telephone: (07) 323 40589
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File Number: 0504S1896

Mr Mark Dockwra
Executive Legal Officer
Complaints Services
Misconduct Division
Crime and Misconduct Commission
GPO Box 3123
BRISBANE QLD 4001

Dear Mr Dockwra

RE: Allegations of Official Misconduct in Relation to the Payment of Travel Costs to Dr Jayant Patel, Senior Medical Officer, Bundaberg Health Service District.

I refer to our discussion this morning in relation to the above.

On 20 May 2005 the Director-General instructed the Audit and Operational Review Unit (Audit) to undertake a financial/compliance audit in relation to the payment of travel costs and study leave to Dr Patel during the course of his employment with Queensland Health.

This audit identified various issues which may raise a suspicion of official misconduct under the *Crime and Misconduct Act 2001* (the Act) and I am of the view that these matters should be referred to the Crime and Misconduct Commission in accordance with Section 38 of the Act.

As requested, I have attached a copy of the audit report and all supporting documentation.

If you have any further questions in relation to this matter please contact me on 323 40589.

Yours sincerely


Ms R McMahon

A/Manager, Investigations
Audit and Operational Review Unit

16/6/05

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C01.0012.0002.00001



MEMORANDUM

To: Director-General

From: Mr S Weston, A/Director,
Audit and Operational Review

Contact No: (07) 323 40527
Fax No: (07) 323 41528

**Subject: FINAL AUDIT REPORT
REVIEW OF CERTAIN MATTERS RELATED TO THE
EMPLOYMENT OF DR J PATEL**

File Ref: 0504S1896

Attached is another updated version of the Final Audit Report documenting the results of a review of certain matters relating to the employment of Dr J Patel, by the Bundaberg Health Service District. The details of the scope of this review are set out in Section 1.1 of the Report.

Sections of the Report have been substantially re-drafted following the discovery earlier today of two additional payments made for air fares for travel undertaken by Dr Patel. These payments, unlike those previously advised to us by Bundaberg HSD as having been reimbursed to Dr Patel, were made direct to the travel agency concerned. They were found by our financial/compliance audit team currently working in Bundaberg, when tracking supporting documentation for expenditure coded as overseas travel. The vendor concerned, Jetset Sunstate Bundaberg, had not been set up in its own right as a vendor in FAMMIS, and the invoices were paid as "one-time vendors", which makes the audit trail to identify them more difficult.

Your approval is again sought to issue the Final Report, and to provide a copy of it to the Crime and Misconduct Commission for their assessment of the matters set out in Section 1.2.2 of the Report. Also I believe we may also need to send copies of the additional invoices discovered to the Bundaberg Hospital Commission of Inquiry.

Should you require clarification in regard to any of the matters raised, please do not hesitate to contact myself or Ms Rebecca McMahon, A/Manager, Investigations on (07) 323 40589.

Spare Western

Steve Weston
A/Director
Audit and Operational Review

1016105.

Approved/ ~~Not Approved~~

Dr Steve Buckland
Director-General

14/06/05





**Queensland
Government**
Queensland Health

AUDIT REPORT

**Review of certain matters related to the
employment of Dr J Patel, former Director
of Surgery, Bundaberg Health Service
District**

JUNE 2005

AUDIT-IN-CONFIDENCE

THIS IS A CONFIDENTIAL REPORT PREPARED BY THE AUDIT AND OPERATIONAL REVIEW UNIT, QUEENSLAND HEALTH.

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1.0 EXECUTIVE SUMMARY

1.1 Introduction and Scope

As instructed by the Director-General (through E Mails on 20 May 2005 and 24 May 2005 from Mr P Dall'Alba, Senior Departmental Liaison Officer, to Ms R McMahon, A/Manager, Investigations), we have considered the following matters relating to the previous employment of Dr Jayant Patel, by the Bundaberg Health Service District:

- Dr Patel being reimbursed for a return airfare for travel to Australia in April 2003.
- Dr Patel being reimbursed for travel to the USA in April 2005.
- Dr Patel being granted recreation leave in advance of leave entitlements.

We were directed to consider the above matters from a financial/compliance audit perspective, prior to determining whether any issues identified through this review raised a suspicion of official misconduct under the *Crime and Misconduct Act 2001*.

This review was also extended to cover the following additional matters:

- Dr Patel being reimbursed, in January 2004, for air fares and other expenses in relation to study leave taken in October 2003 (total value \$5,117)
- The payment (in March 2004) by Queensland Health of an invoice (value \$9,244) to Jetset Sunstate Bundaberg (travel agency) for a "Round The World" air fare for Dr Patel. This trip was recorded in the payroll system as a combination of study leave, recreation leave and leave without pay.
- The payment (in August 2004) by Queensland Health of an invoice (value \$10,569) to Jetset Sunstate Bundaberg (travel agency) for a further return air fare for Dr Patel from Bundaberg to Portland, Oregon USA.

NB The latter two payments to Jetset Sunstate Bundaberg came to light on 9 June 2005 during a financial/compliance audit being conducted at Bundaberg HSD, by officers from the Audit and Operational Review Unit ("Audit").

The findings in this Report are based on copies of supporting documentation, sent to Audit by Bundaberg HSD (by fax) on 20 May 2005, and in subsequent E Mails. The only other information considered are the two invoices from Jetstate Sunstate Travel referred to above, which were found subsequently during the financial/compliance audit.

In conducting this Review we have also sought advice from Ms S LeBoutillier, Corporate HR/IR Policy and Strategy Centre (CHRIRPSC). This advice has been duly incorporated into this Report.

We would emphasise that in making the findings below, no information has been sought directly from either the then District Manager, Mr P Leck, or the Director of Medical Services, Mr D Keating, due to their unavailability.

We also note that the Bundaberg Hospital Commission of Inquiry is considering the above matters.

1.2 Summary of Key Findings

1.2.1 Financial/Compliance Issues

Air Fares (except those related to Study Leave)

Under the explicit terms of the original offer of employment made to Dr Patel, he was entitled to an airfare from the USA to Australia. There appears to have been no recorded entitlement to either the return leg of the air fare (Australia-USA) for which he was reimbursed in April 2003, the return air fare paid by Queensland Health in August 2004, or the single air fare to the USA reimbursed in April 2005.

It would, however, have been within the HR Delegation of the District Manager to have exercised his discretion to approve the reimbursement of these air fares as reasonable transfer/appointment costs for each contract undertaken. However, we would have expected the reasoning behind the approval of any such decision to have been properly documented. There has clearly been a failure to do so, in this instance, and supporting documentation appears deficient.

Given the surrounding circumstances, it is also questionable as to whether the District Manager should have exercised his discretion to approve the single air fare to the USA in April 2005.

Approval of Study Leave and Reimbursement of Related Costs, including air fares

The process whereby Dr Patel was granted Senior Medical Officer Study Leave ("Study Leave"), and reimbursed for travel and other costs associated with such, has been deficient in several respects. In particular:

- both letters of offer sent to Dr Patel for his contracts from 1 April 2003 to 31 March 2004 and 1 April 2004 to 31 March 2005, include reference to "*Study and Conference Leave on full pay with expenses paid, as per attached IRM policy 3.4-4*".
- as an overseas-trained medical officer who was not a permanent resident, Dr Patel was not eligible for Study Leave under IRM 3.7-4. In this regard, however, CHRIRPSC have advised that they have recently become aware that many Districts have been placing different interpretations on this IRM, and specifically the ability to grant Study Leave to overseas trained medical officers. CHRIRPSC have also advised that they are in the process of drafting recommendations to the Board of Management, that entitlement to Study Leave should be extended to cover overseas trained doctors, as part of Queensland Health's approach to the next round of Enterprise Bargaining Arrangements;
- eligibility to access Study Leave is only achieved after 12 months' continuous service. Dr Patel had approximately seven months service when he was approved to take his first period of Study Leave in October 2003;
- given this ineligibility, approval for any overseas travel on official business should have been sought from the Minister for Health. There is no evidence of application for such approval having been made;
- the (partial) reimbursement of air fares for the October 2003 Study Leave was based on a pro-rata allocation of entitlement, assuming that Dr Patel had been working for

- Queensland Health for two years. At the time of reimbursement Dr Patel had less than 12 months of service, but approval for reimbursement based on two years service was given by Dr Keating, Director, Medical Services, based on the fact Dr Patel had already signed a second contract which would ultimately result in two full years of service;
- Supporting documentation for the October 2003 study leave indicates Dr Patel had purchased a return ticket to Portland, Oregon, USA. No evidence appears to exist that Dr Patel attended the conference (in Chicago) for which approval for his study leave was given, and for which expenses were reimbursed.
 - With regard to the second period of study leave taken by Dr Patel in May 2004, the key issues are that again no evidence appears to exist that Dr Patel attended any form of study programme during this period. Also Dr Patel had previously exhausted his entitlement to reimbursement for travel costs for Study Leave. Hence the further payment by Queensland of air fares for a Round The World ticket, relating to this study leave (value \$9,244) should not have been approved.

Overdrawn Recreation Leave Balance

We have reviewed the circumstances resulting in Dr Patel having an overdrawn accrued recreation leave balance of approximately 33 hours at the date of termination of his employment. The District has advised that Dr K Nydam approved Dr Patel's application for recreation leave in January 2005, which resulted in his leave balance becoming overdrawn. However, it is not the responsibility of the officer approving leave to ensure the applicant had a sufficient accrued balance. Any application which results in the applicant going into a negative balance would be flagged on a payroll highlight report. We are advised that this flag was apparently not made known to Dr Nydam by the Bundaberg HSD payroll unit.

We are advised that Dr Patel's final termination payment has not yet been processed. Bundaberg HSD has advised that Dr Patel also left owing fatigue penalty paid to him in error of \$385.22, and telephone costs of \$242.32. He is also owed wages of approximately \$1,600. It should be noted, however, that under the provisions of the *Industrial Relations Act 1999* (Sections 391 and 396) Queensland Health may not be able to offset all amounts owed by Dr Patel, against unpaid wages, without his prior approval.

1.2.2 Evidence as to any Suspected Official Misconduct

After reviewing this matter from a financial/compliance perspective, Audit has assessed all of the following issues identified above in order to determine whether they could constitute suspected official misconduct under the *Crime and Misconduct Act 2001* (the Act):

1. Mr Peter Leck, Manager, Bundaberg Health Service District, failed to adequately document his decision to vary Dr Patel's conditions of employment and reimburse him for a return flight when he commenced employment with QH, and a second flight in April 2005.
2. Mr Leck exercised his discretion to reimburse Dr Patel's flight to the USA in April 2005 despite his knowledge that there were unresolved issues surrounding Dr Patel's competency.

3. Mr Leck approved Dr Patel's application for study leave to attend a conference in Chicago in October 2003, when he was not entitled to this leave as an overseas trained medical officer (it should be noted that advice provided by CHRIRPSC indicates that Districts often grant this leave to overseas trained medical officers).
4. Dr Keating, as authorised expenditure approval officer, approved reimbursement of expenses related to this leave.
5. Mr Terry Fleming, Finance Manager, Bundaberg Health Service District, signed the approval documentation for this reimbursement, as Authorised Accounting Officer. This certification required him to be satisfied that the claim met the requirements of QH's Financial Management Practice Manual. In this regard, it appears that he did not sight evidence to confirm that Dr Patel actually attended the conference.
6. Dr Keating approved study leave for Dr Patel taken in May 2004 without authority (this should have been approved by the District Manager), and without the required evidence that Dr Patel was completing a program of study.
7. Dr Keating, as authorised expenditure approval officer, approved payment of the invoice for the air fare related to this leave, when Dr Patel had no entitlement to reimbursement.
8. Mr Terry Fleming, signed the approval documentation for this payment as Authorised Accounting Officer, and appears did not check whether entitlement to reimbursement existed.
9. Dr Nydam approved Dr Patel's application for leave in January 2005 which resulted in him overdrawing his accrued leave. However, it is noted that it was not Dr Nydam's responsibility to check leave balances and that payroll should have advised him of this issue.

Audit has determined that in light of the circumstances surrounding this matter, issues one to eight may raise a suspicion of official misconduct under the Act and should be referred to the CMC for assessment.

2.0 FINANCIAL/COMPLIANCE ISSUES

2.1 Air Fares and Travel-Related Expenditure

2.1.1 General facts

- Dr Patel first took up employment with Bundaberg HSD effective "*February/March 2003 for a twelve month period*" (as per offer letter dated 24 December 2002).
- His offer letter referred to Bundaberg HSD agreeing to pay "*economy class air fares for yourself, your wife (from place of residence to Bundaberg). If you wish this can be converted to a business class air fare for yourself.*"
- The copy of Dr Patel's original return air ticket (Portland-Brisbane-Portland), reimbursed in full to him in April 2003, indicates a return trip date of 6 January 2004. The return ticket was valid until 28 March 2004. It is not evident whether this return ticket was used, cashed in, or expired. The reimbursement of the return air fare was approved by the A/Director, Medical Services, dated 2 April 2003. This position has sufficient (non-recurrent) financial delegation to approve this amount.
- In January 2004, Dr Patel was reimbursed a total of \$5,157, coded in FAMMIS as Study Leave, apparently taken in October 2003. Dr Patel's application for Study Leave indicates his intention to attend a conference in Chicago. The air fares reimbursed were for a return ticket from Brisbane to Portland, Oregon. Officers at Bundaberg have advised that no documentary evidence appears to exist that Dr Patel attended the conference in Chicago.
- On 9 June 2005, during a financial/compliance audit at Bundaberg HSD conducted by officers from the Audit and Operational Review Unit, a review of overseas and domestic travel payments was carried out. From this review two further invoices were found relating to the payment, by Queensland Health, for overseas travel undertaken by Dr Patel.
- The first of these invoices was dated 27 February 2004, from Jetset Sunstate Bundaberg (travel agency), for a total value of \$9,244, for a business class "Round The World" ticket. The departure date on the invoice was 30 April 2004, and the return date 4 July 2004. The invoice also included reference to an Indian Airlines return flight from Mumbai to Jamnagar, which appears to have been included in the price of the Round The World Ticket. This trip is further discussed in section 2.1.6 below.
- The second invoice found by Audit was dated 7 August 2004, from Jetset Sunstate Bundaberg, for a total value of \$10,569, and related to a further return air fare for Dr Patel to Portland, Oregon. The departure date on this invoice was 27 December 2004, and the return date 10 January 2004 (this appears to be an error and should be 2005). QH payroll records indicate that Dr Patel took recreation leave during this period. The invoice was signed by Dr D Keating, as Authorised Expenditure Approval Officer. It is noted also that although the invoice was also signed by Ms L LePatourel, as Authorised Accounting Officer, however there is a notation which appears to be initialled by Mr T Fleming,

Finance Manager, (a senior officer to whom Ms Le Patourel reported, saying "Lindy please pay Jetset".)

- Dr Patel's second (and final) contract of employment with Queensland Health terminated on 31 March 2005.
- Dr Patel was reimbursed a one way air fare from Bundaberg to Portland, Oregon, USA, including accommodation, for a total cost of \$3,547. The Claim for Payment (Staff Expenses) form, evidencing approval by the District Manager, was signed and dated 1 April 2005.

2.1.2 Original Return Air Fare (including visa and accommodation) reimbursed April 2003

- The letter of offer to Dr Patel for his first contract with Queensland Health specified entitlement to only a single airfare.
- Under Queensland Health's HR Delegations the District Manager would have had the discretion to approve variation of the original terms of employment offered to Dr Patel, including varying those terms to approve payment of a return air fare, rather than a one-way airfare. However, we have not sighted any documentary evidence to indicate that the District Manager used his discretion to issue such approval.
- The A/Director Medical Services would have had a sufficient level of financial expenditure delegation to approve the reimbursement, assuming that the District Manager had exercised his discretion to alter the terms of Dr Patel's original contract and reimburse him for a return airfare rather than a one-way airfare.

2.1.3 Second Return Air Fare reimbursed April 2003

- The letter sent to Dr Patel, dated 25 November 2003, confirming Bundaberg HSD's offer of a second contract from 1 April 2004 to 31 March 2005, made no reference to entitlement to a return air fare.
- An (unsigned) file note attributed to Dr Darren Keating, Director, Medical Services, dated 25 September 2003, approved payment of one return trip to the US. The file note indicated that Dr Keating had been approached by Dr Patel about payment of "one return trip from US to Australia per contract". According to the file note Dr Patel claimed "*that this was agreed in negotiation for position between Wavelength and BHSD*". It goes on to note that "*nothing in his file and Kees is away. Contact Wavelength by phone-Yes this was agreed in negotiations. Sorry I no paperwork. Therefore agree to such payment*". There is then an Addendum, dated "October 04" which states that "*Dr Patel wants to use this contract's flight over Xmas. Agreed*".
- Given the payment made by Queensland Health, of a return air fare for Dr Patel for travel over Christmas 2004 (albeit with an invoice dated 7 August 2004, prior to the dating of this file note) it would appear likely that this file note relates to this air fare, and that the date on the file note of 25 September 2003 may have been an error, and should have been 2004.

2.1.4 Single air fare, incl. accommodation (Brisbane-Portland) reimbursed 1 April 2005

- Under the explicit terms of the offers of employment made to Dr Patel, there appears to have been no recorded entitlement to the single air fare to the USA reimbursed in April 2005.
- As noted above, Queensland Health had previously reimbursed Dr Patel for two return air fares in April 2003 and August 2004. The letter to Dr Patel confirming the offer of an extension to his initial contract for a further year (1 April 2004 to 31 March 2005) made no specific reference to any further reimbursement of travel costs.
- The District Manager approved the reimbursement of this air fare on the standard Claim for Payment form dated 1 April 2005.
- It would have been within the HR Delegation of the District Manager to approve the reimbursement of this air fare. However, we would have expected the reasoning behind the approval of any such decision to have been properly documented. There has clearly been a failure to do so, in this instance, and supporting documentation appears deficient.
- This reimbursement was supported by an invoice from Jetset Sunstate Bundaberg, to Dr Patel. On a procedural point, we note that this invoice was coded "P0" whereby a GST input tax credit will be claimed by Queensland Health. The invoice itself does not appear to be fully GST compliant, however, as it does not include the address of the recipient (Dr Patel).
- We also note that none of the air fares referred to above were booked through the local Queensland Health travel hub, as is mandated by the Department's *Travel and Accommodation Policy*. This, however, has been a reasonably common finding from financial/compliance audits conducted at other Districts.

2.1.5 Air Fares and other expenses in relation to Study Leave taken in October 2003, reimbursed January 2004

The processes around the reimbursement to Dr Patel of airfares and other expenses associated with this Study Leave, appear deficient in several respects, including:

- Under IRM 3.7-4-*Leave-Study and Conference-Senior Medical Officers* as an overseas trained doctor, with no permanent residency, Dr Patel did not have an entitlement to Study Leave. Also under section 2.1 of the *Study and Conference Leave Agreement* Study Leave can only be taken after an initial one year of continuous service - at the time the study leave was taken Dr Patel was approximately 7 months into his first contract.
- It is noted that both letters of offer sent to Dr Patel for his contracts from 1 April 2003 to 31 March 2004 and 1 April 2004 to 31 March 2005, include reference to "*Study and Conference Leave on full pay with expenses paid, as per attached IRM policy 3.4-4*".
- CHIRIPSC (Ms LeBoutillier) has advised that they have recently become aware that many Districts have been placing different interpretations on this IRM, and specifically on their ability to grant study leave to overseas trained medical officers. In this regard, CHIRIPSC are in the process of drafting recommendations to the Board of Management, that entitlement to Study Leave should be extended to cover overseas trained doctors, as

part of Queensland Health's approach to the next round of Enterprise Bargaining Arrangements.

- As Dr Patel did not have entitlement to Study Leave, in order to gain approval to travel overseas on official business at that time, a submission to the Minister for Health would have been required, under IRM 11.6-1 No ministerial approval appears to have been applied for in this case.
- The (partial) reimbursement of air fares for this period of study was based on a pro-rata allocation of entitlement, assuming that Dr Patel had been working for Queensland Health for two years. Documentation attached to the Claim for Payment Form indicated that the Director, Medical Services approved reimbursement on this basis, on the grounds that Dr Patel had already signed up (in December 2003) to a further 12 month extension to his contract, which would take him through until 31 March 2005. However, Dr Patel could have terminated that contract by giving 3 months' notice as required under his Award.
- The Claim for Payment Form submitted by Dr Patel for (partial) reimbursement of his air fare and other expenses was signed by Dr Keating, Director, Medical Services, as authorised expenditure approval officer. It was also signed by Mr T Fleming, Finance Manager, Bundaberg HSD, as "Authorised Accounting Officer". In signing as the AAO, this officer was certifying that *"the claim complies with the provisions of the Financial Management Practice Manual"*. One of the requirements of such (printed on the Claim form) is that *"supporting evidence exists that the payee has satisfactorily performed an approved transaction or that an event under an approved scheme or arrangement has occurred"*
- The cost of the air tickets (partially) reimbursed by Queensland Health were for a return trip to Portland, Oregon, USA. Bundaberg HSD has advised that there appears to be no documentation to indicate that Dr Patel did attend the conference in Chicago upon which his application for study leave in October 2003 was based. Also there was no reimbursement to Dr Patel of conference registration fees. It is possible that Dr Patel independently organised his travel from Portland to Chicago to attend the conference.
- Under normal expenditure acquittal practices, some evidence should have been required that the expenditure being reimbursed related to the itinerary agreed when it was approved. Also if Dr Patel did not in fact attend the conference, there may be some Fringe Benefit Tax implications for this, as reimbursement may not qualify as 100% for business purposes.
- Expenditure on accommodation (\$950) and meals (\$804) was reimbursed based on a daily allowance of \$95 and \$80.40 respectively. The *Study and Conference Leave Agreement* (section 2.5) specifies that *"actual reasonable expenses"* with respect to these items will be paid. It further states that *"the District Manager ... has the discretion to refuse or reduce any claim for expenses on the basis that an item of the claim is not substantiated or is unreasonable"*. Also IRM 11.6-1 *"Leave-Study/Conference-Conference Leave - Within and Outside Australia"* makes no reference to allowances consistent with the quantum paid.

2.1.6 Air Fares and other expenses paid by QH relating to study leave taken in May 2004,

- Refer above re lack of entitlement to Study Leave and clause contained in letters of offer to Dr Patel

- As referred to in 2.1.1 above Queensland Health paid an invoice, dated 7 August 2004, from Jetset Sunstate Bundaberg (travel agency), for a total value of \$9,244, for a business class "Round The World" ticket for Dr Patel. The departure date on the invoice was 30 April 2004, and the return date 4 July 2004. The invoice also included reference to an Indian Airlines return flight from Mumbai to Jamnagar, which appears to have been included in the price of the Round The World Ticket.
- Reference to payroll records indicates that Dr Patel's time away from his duties during this period was taken as a combination of Study Leave (21 Days), recreation leave (19 days) and SARAS Leave Without Pay (5 days).
- Dr Patel's application to take leave for this period was submitted on a standard Application for Leave form, rather than the required *SMO Study Leave Application Form*. The leave application was approved by Dr D Keating, Director of Medical Services (dated 17 February 2004), not the District Manager/Director-General as required (for Study Leave) by the *Study and Conference Leave Agreement*. Also there is a discrepancy noted in that the form indicates application for 24 days recreation leave, whereas the payroll records indicate only 19 days taken, with the other 5 days as SARAS leave without pay. Bundaberg HSD has been unable to provide us with an explanation for this discrepancy.
- We have sighted a copy of a Claim for Payment Form completed by Dr Patel for reimbursement of the air fare, which is signed by Dr D Keating, Director, Medical Services, as Authorised Expenditure Approval Officer, and Mr I Fleming as Authorised Accounting Officer (AAO). This form, however, appears to have been subsequently cancelled, with a hand written notation "pay Jetset". Payment was subsequently made directly to Jetset Sunstate Bundaberg.
- In completing this claim form, Dr Patel has included the following narrative "*Air Fare (Bundy-Bundy-Round The World) Cheper (sic) than Bundy-US-Bundy Round Trip*". Thus from the information on this form and the invoice, it can be reasonably deduced that Dr Patel's Round The World Trip included stops in India and the USA. However, Bundaberg HSD has advised Audit that there appears to be no other supporting documentation to evidence that Dr Patel spent the period of Study Leave attending some form of program of study (eg meetings, seminars, conventions or conferences).
- Of key significance is the fact that, as noted in 2.1.4 above, Dr Patel had already been reimbursed travel costs up to the maximum entitlement for two full years of service when he took his previous period of study leave in October 2003. We noted on the (cancelled) Claim for Payment form referred to above, that the AAO had written "*Change of Contract*". Audit asked Mr Fleming (who had signed the cancelled form as AAO), why no calculation had been performed which would have indicated that Dr Patel had no further entitlement to reimbursement. He advised that when he (Mr Fleming) signed the form, he was under the impression that the travel related to Dr Patel's "entitlement" to a return air fare at the end of his first contract with QH, and not to study leave. Mr Fleming indicated that he was unaware that Dr Patel had applied for any study leave in association with this trip, and hence he had not done any calculation regarding any reimbursement entitlement.

2.2 Overdrawn Recreation Leave

At the termination of Dr Patel's second (and final) contract with Queensland Health (31 March 2005) his accrued recreation leave balance was negative (ie overdrawn) by 33 hours. This

overdrawn balance first arose when he took leave in January 2005. As of 30 January it was negative 64 hours, and has subsequently reduced as leave accrued up to his termination date.

Delegations to line managers for approval of leave at Districts are determined locally, by the District Manager. In this instance, Bundaberg HSD has advised that Dr Patel's application for recreation leave in January 2005, which resulted in his accrued balance becoming overdrawn was approved by Dr K Nydam, who was, at that time, A/Director of Medical Services. They have further advised that it appears that the local payroll unit did not flag to Dr Nydam that approval of this leave would result in Dr Patel's accrued balance going negative.

Bundaberg HSD has also advised that Dr Patel's termination pay has not yet been processed, and that in addition to his overdrawn recreation leave (value \$1726.45) they have also identified fatigue penalty paid to him in error (\$385.22), and that he owed Queensland Health for telephone costs of \$242.32. There are also wages owed to Dr Patel of \$1,599.40. It should be noted, however, that under the provisions of the *Industrial Relations Act 1999* (Sections 391 and 396) Queensland Health may not be able to offset all amounts owed by Dr Patel, against unpaid wages, without his prior approval.

0741502039

Jetset*For people who are going places.*

JETSET SUNSTATE BUNDABERG
 167B Bourbong Street, Bundaberg
 email: sunstatebundy@optusnet.com.au
 PH (07) 41 522 32
 Fax (07) 41 531 28
 ABN: 14 374 141 156

TAX INVOICE

Bundaberg Base Hospital
 Bourbong Street
 Bundaberg
 QLD 4670

ABN Number 14 374 141 156

Invoice Date 7 August 2004

Invoice Number 4685

Debtor Code 107

Order Number

Contact Name Dr Patel

Cost Centre

Page Number 1

Trip No.	Description	Amount
5120	This document is for :- Dr Patel	
5120	Qantas return flights from Bundaberg - Portland Departing 27th December 2004 Returning 10th January 2004	10,569.00

The GST content of this Invoice is zero

Invoice Total 10,569.00

Payable within 30 days from date of invoice

INPUT

17 AUG 2004

Authorized Expenditure Approval Officer
 Goods received in good order and expenditure approved
 Signature: *[Signature]*
 Print Name: *[Signature]*
 Cost Centre: 630 325
 Date: 16/08/04

INPUT

18 AUG 2004

Authorized Accounting Officer

Invoice has been checked for:
 a) Approval by officer with delegation;
 b) Prices, Discounts, Accuracy;
 c) Not previously paid

Signature: *[Signature]*Print Name: *[Signature]*

Date: 17/8/04

521035
 G/L 521000
 CR 630325
 PS #AN00*

Remittance Advice

Please Send Remittance to:

Jetset Sunstate Bundaberg
 PO Box 1717
 Bundaberg QLD 4670

Invoice Total 10,569.00

Invoice Number 4685
 Invoice Date 7 August 2004
 Debtor Code 107
 Bundaberg Base Hospital
 Trip Number 5120

Date Printed: 7/8/04

At: 9:01:16AM

Printed By: cassie amicar



For people who are going places.

Jetset Sunstate Bundaberg
167B Bourbong Street
BUNDABERG QLD 4670
Postal Address PO Box 1717
41 522 322 (PH), 41 531 285 (FAX)
email:- sunstatebundy@optusnet.com.au
ABN: 14 374 141 156

Tax Invoice

Dr J Patel
BUNDABERG QLD 4670

Date: 13th February 2004
Contact Name: Cassandra
Page 1

DESCRIPTION**AMOUNT**

This document is for the following Passenger:-.

Dr Jayant Patel

Qantas, Bundaberg – Brisbane Return Flights.
Departing on the 30th April 2004. Returning on the 4th July 2004.
Includes Government Imposed Airfare Taxes, Security Surcharges and Levies.

Star Alliance Round The World Business Class
Departing on the 30th April 2004. Returning on the 4th July 2004.
Includes Government Impose Airfare Taxes, Security Surcharges and Levies.

Indian Airlines, Mumbai – Jamnagar Return Flights.
Departing on the 2nd May 2004. Returning on the 22nd May 2004.
Includes Government Impose Airfare Taxes, Security Surcharges and Levies.

Subtotal	\$9244.00
<u>Invoice Total</u>	<u>\$9244.00</u>
Amount Paid - \$	0.00
<u>Balance Owning</u>	<u>\$9244.00</u>

This 'Tax Invoice' is for GST records only. Please do not pay on this invoice.

Jetset Sunstate Bundaberg
PO Box 1717 BUNDABERG QLD 4670. 41 522 322 (PH), 41 531 285 (Fax). ABN: 14 374 141 156



COI.0012.0002.00017

0741502039



**CLAIM FOR PAYMENT
(STAFF EXPENSES)**

Surname		TO BE COMPLETED BY CLAIMANT		2013-10-10 10:40:00	
PATEL		Given names		Position	
		JAYANT		DIRECTOR OF SURG	
Address					
BBH					

CLAIM SUMMARY - Details must be completed on the back of this form

CLAIM SUMMARY - Details must be completed on the back of this form					Amount \$
Travelling Allowance	Number of overnight stays		Accommodation	\$	
	Number of overnight stays		Incidental allowance	\$	
Meal Allowance					
Actual Expenses (attach receipts)	AIR FARE (Bundi → Bundi - Round The WORLD) CHEDELLTHAN Bundi - US - Bunde, Poland trip				9244.00

CLAIMANTS CERTIFICATE

I certify that the account claimed above is due and payable to me for the expenses incurred or services rendered as specified above, and that the claim is in accordance with section 34(2) of the Public Service Act 1985, Sections 23 and 27 of the Industrial Relations Manual and Directives Numbered, 16/89 and 17/89 of the Department of Employment, Training and Industrial Relations.

I am aware that I am not entitled to the full accommodation allowance if I avail myself of accommodation of a category other than a Hotel Motel or Registered Lodging House (this excludes unit accommodation).

I declare that the percentage of the above expenses incurred by me were
 ...% applicable for business purposes
 (Australian taxation requirement)

SUB-TOTAL	\$	9244.00
Less Advance Payment	\$	
INVOICE AMOUNT	\$	

Signature Jayant Patel Date 19.2.04

TO BE COMPLETED BY ACCOUNTING OFFICER

[illegible]

Certificate of Authorised Accounting Officer

I certify that this claim complies with the provisions of Financial Management Practice Manual which states:

- (1) the transaction has been approved by an officer having competent authority
- (2) the ledger accounts to be posted are correctly shown
- (3) supporting evidence exists that the payee has satisfactorily performed an approved transaction or that an event under an approved scheme or arrangement has occurred and gives rise to an obligation to pay
- (4) the amount is computed from approved rates and is arithmetically correct
- (5) the obligation to pay has not previously been satisfied
- (6) where payment will be made on or before the due date, the amount shown for payment is net of available discounts

Signature

Date _____

Name (Print)

Position (Print)

Certificate of Authorised Expenditure Approval Officer:

I certify that

- (1) that the charge is one which was necessarily required in the provision of an approved departmental service and is cost justified
(2) that the itinerary was approved by the appropriate senior officer
(3) funds are available and voucher is approved

Signature

Date _____

Name (Print)

Position (Print)

Please attach: 1) Original receipts, 2) the approved travel authorisation, 3) FBT form (if applicable)



COI.0012.0002.00018

Jetset

For people who are going places

JETSET SUNSTATE BUNDABERG
 167B Bourbong Street, Bundaberg
 email: sunstatebundy@optusnet.com.au
 PH (07) 41 522 322
 Fax (07) 41 531 285
 ABN: 14 374 141 156

TAX INVOICE

Bundaberg Health Service District
 BUNDABERG QLD 4670

Authorised Accounting Officer

Invoice has been checked for:
 a) Approval by officer with delegation;
 b) Prices, Discounts, Accuracy;
 c) Not previously paid

Signature:

Print Name:

ABN Number 14 374 141 156

Invoice Date 27 February 2004

Invoice Number 4120

Debtor Code 107

Order Number

Contact Name Terry

Cost Centre

Page Number 1

Trip No.	Description	Date	Amount
4204	This document is for the following Passenger:- Dr Jayant Patel	03/04	
4204	Qantas, Bundaberg to Brisbane Return Flights. Departing on the 30th of April 2004. Returning on the 04th of July 2004. Includes Government Imposed Airfare Taxes, Security Surcharges and Levies.		0.00
4204	Star Alliance Round The World Business Class Departing on the 30th of April 2004. Returning on the 04th of July 2004. Includes Government Imposed Airfare Taxes, Security Surcharges and Levies.		0.00
4204	Indian Airlines, Mumbai to Jamnagar Return Flights. Departing on the 02nd of May 2004. Returning on the 22nd of May 2004. Includes Government Imposed Airfare Taxes, Security Surcharges and Levies.		9,244.00

The GST content of this Invoice is zero

Invoice Total 9,244.00

Payable within 30 days from date of invoice

Remittance Advice

Please Send Remittance to:

Jetset Sunstate Bundaberg
 PO Box 1717
 Bundaberg QLD 4670

Invoice Total

Invoice Number 4120
 Invoice Date 27 February 2004
 Debtor Code 107
 Bundaberg Health Service District
 Trip Number 4204

Date Printed: 27/2/04

At 5:13:51PM

Printed By: [illegible]

TOTAL P.01

OL 521035
 CL 630325
 PS
 \$9244.00

COI.0012.0002.00019



RECEIVED HRM

23 FEB 2004

APPLICATION FOR LEAVE

Note: Applications for any leave relating to parental leave (eg: maternity, adoption) must be made on the Application for Parental Leave form.

EMPLOYEE ID	1	3	3	6	0	1	CREW ID						
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EMPLOYEE DETAILS

Surname	PATEL	Given Names	JAYANT
Position Title	DIRECTOR OF SURGERY	Class/Level	
Dept/Location	BBH	Contact No	

LEAVE REQUESTED

Nature of Leave	No. of Days/Hours to be Paid	Dates	
		First Date of Leave	Last Date of Leave
<input checked="" type="checkbox"/> Recreation Leave <input type="checkbox"/> In Lieu of Sick Leave	24 days	1/6/04	2/7/04
<input type="checkbox"/> Long Service Leave <input type="checkbox"/> In Lieu of Sick Leave			
<input type="checkbox"/> Full Pay (Minimum of 14 Calendar Days)			
<input type="checkbox"/> Half Pay (Minimum of 28 Calendar Days)			
<input type="checkbox"/> Study or Family Purpose Leave (For Half Pay only)			
<input type="checkbox"/> Sick Leave Medical Certificate Attached? <input type="checkbox"/>		/ /	/ /
<input type="checkbox"/> Family Leave (Special Responsibility) Medical Certificate Attached? <input type="checkbox"/> Relationship to self:		/ /	/ /
<input type="checkbox"/> Bereavement Leave Relationship to self:		/ /	/ /
<input type="checkbox"/> Special Leave <input type="checkbox"/> With Pay <input type="checkbox"/> Without Pay		/ /	/ /
<input checked="" type="checkbox"/> Other (Please Specify <u>Study Leave</u> (eg: SARAS, Exam, Study, Conference, Defence Service, Pre Natal)	21 days	3/5/04	3/5/04
To AMEND a previous application for leave please supply dates:	Previous dates: from / / to / /		
Are any ADOs being taken during this period?	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, on which date/s?		
Is Higher Duties preceding this leave?	<input type="checkbox"/> Yes <input type="checkbox"/> No		

PREFERRED METHOD OF PAYMENT

Recreation Leave and Long Service Leave (Please tick ✓ one)	Paid in standard fortnightly payments	<input type="checkbox"/>
	Paid in advance (before commencement of leave)	<input type="checkbox"/>

EMPLOYEE SIGNATURE

Signature	<i>J. Patel</i>	Date	17/2/04
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DELEGATE APPROVAL

I approve the above leave request

Signature	<i>Dr D. Keating</i>	Date	17/2/04
Name	Dr D. Keating	Contact No.	2210
Position Title	DMS	Dept/Location	DMS

OFFICE USE ONLY			
Processed by	<i>cfm</i>	Checked by	/ /
ESP Processed by		Date	/ /