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| Reference: | FOI.16036.24 |
| Subject: | IR35 |
| Date of Request: | 22 November 2024 |

Requested:

Further to FOI.15871, Can I also ask:

1. Can I also ask - out of the 8 nurses audited how many held limited companies on companies house?
2. Can you advise what was audited and the process/evidence requested?
3. Out of the 8 nurses audited how many RTI submissions were viewed to validate the information supplied was correct.
4. Out of the 8 nurses how many were using Maxipay/Enix services?
5. Does the fact that supply of two of the agencies that supply have increased 10 fold not raise any concerns as to how they have gained so much traction over the last two years?
6. How many of the nurses supplied by WNA, National Locums, medics pro, and CCS in the last 3 years also have Limited companies on companies house? Please break down by number of nurses per agency and number of nurses with Limited companies - this information is publicly available and surely would've the first this to check/audit when receiving such allegations?
7. Has the healthboard ever audited to see what nurses have been working via agency actually have limited companies?
8. What would action would be taken should it be found that the agencies above are using umbrella companies that pay gross into limited.
9. Have any of the the four agencies above been audited?
10. Have the agencies been approached for comment and their response to allegations?

Response:

1. Hywel Dda University Health Board (UHB) can confirm that of the eight nurses audited, all held limited companies on Companies House.
2. The audited process consisted of a review of payslips to verify the operation of Pay As You Earn (PAYE) on payments made to the nurses.
3. Of the eight nurses audited, no Real Time Information (RTI) submissions were viewed.
4. Of the eight nurses, the UHB can confirm that none were using Maxipay/Enix services.
5. This is not a valid Freedom of Information request. The Freedom of Information Act 2000 (FoIA) covers any recorded information that is held by a public authority; recorded information

includes printed documents, computer files, letters, emails, photographs, and sound or video recordings. The FOIA does not cover information on estimates, opinions or recommendations. The UHB has an obligation to provide information already in recorded form but cannot create new information to answer a question.

6. The UHB does not hold this information.
7. Please see response to question 1.
8. The UHB would investigate the concern raised and following this, decide on appropriate action, which could result in disengagement with the worker and/or agency.
9. On an annual basis, the UHB asks all of its agency nurse suppliers to confirm whether any nurses provided by them to the UHB are paid via Personal Services Companies. All four agencies have been the subject of this process, and none have informed the UHB of any nurses paid in this way.
10. The UHB can confirm that no agencies were approached, as the allegations are unsubstantiated.