**2025 Controls Assurance Review Process (CARP)**

**Statements Template including Guidance Notes**

This document consists of a list of ALL statements in the Internal Control Questionnaire (ICQ) within the CARP.

Participants who have direct reports **(i.e. Line Managers)** should consider **both themselves and their staff** in their responses. If you don’t have direct reports (i.e. you are **not** a Line Manager), you are responding on your own behalf only for all statements.

Not all the below statements will be relevant to you. ***Please pay particular attention to the Core/Specialist column below.*** The statements in white are core statements and are answered by everyone. The statements in blue are specialist statements and are only answered by staff who either work in those divisions/areas listed ***or*** are involved in the activities listed on the left hand side of the statements. These statements will be filtered in/out of your online survey based on the response you provide to the related introductory/filter question.

At the start of the online questionnaire, each participant is asked to respond to a series of introductory questions. The responses to these questions will determine which statements appear within the participant’s questionnaire.

The introductory questions determine whether you are a:

* Line Manager
* Budget Holder

And whether you have any responsibility or involvement in relation to:

* Procurement
* Finance
* Income/Cash or the movement of funds in and out of HSE bank accounts
* Travel & Subsistence / Other Staff Costs
  + Submitting claims yourself or
  + Approving claims submitted by others
* International transfer of personal data
* Capital Projects or Property Transactions
* Grants to Outside Agencies
* Patients’ Private Property

This means that a participant who in not a line manager or a budget holder, and does not have any responsibilities or involvement in relation to the above mentioned areas, will see a limited number of Core statements only. ***Core statements are statements that are relevant to ALL staff.***

***It is very important to answer all introductory questions correctly to ensure the relevant sections/statements are correctly included in, or excluded from, your CARP submission.***

Participants who select Capital & Estates, Human Resources, Procurement or Technology & Transformation as being the division they work in will also see a small number of additional statements.

Confirmation of Mandatory Training Completion - relevant to all staff

**Notes:**

* **e-learning modules for all mandatory training courses are available on** [**HSeLanD**](https://www.hseland.ie/dash/Account/Login)
* **Line Managers are responsible for maintaining a copy of relevant training and education records locally on site to ensure compliance with regulatory inspection processes**
* **There is no Not Relevant response option as these are relevant to ALL staff**

| **No** | **Core/ Specialist** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | Core | I have completed the mandatory “An Introduction to Children First” Training.  As such, I am aware of my responsibilities in relation to the Children First Act 2015 and Children First National Guidance for the Protection and Welfare of Children 2017.  Note - Refresher training is required every 3 years. | **…** | **…** |  |  | The policy of the HSE is that ALL staff irrespective of grade or position have a responsibility under Children First to protect children and to promote their welfare. All staff must complete the mandatory HSE e-learning module “***An Introduction to Children First***”.  See further detail on related requirements here: <https://www.hse.ie/eng/services/list/2/primarycare/childrenfirst/> |
| 2 | Core | I have completed the mandatory HSE Open Disclosure Training.  Note - Refresher training is required every 3 years. | **…** | **…** |  |  | ***Open Disclosure*** training is mandatory for all staff with refresher training required every three years.  The policy was revised in 2025.  For further information and resources please see: <https://www.hse.ie/eng/about/who/nqpsd/qps-incident-management/open-disclosure/> |
| 3 | Core | I have completed the mandatory HSE Dignity at Work Training.  Note - Refresher training is required every 3 years. | **…** | **…** |  |  | For information and resources on the ***HSE Dignity at Work Policy***, including links to [HSeLanD](https://www.hseland.ie/dash/Account/Login) training see <https://healthservice.hse.ie/staff/procedures-guidelines/dignity-at-work-policy-for-the-public-health-service/> |
| 4 | Core | I have completed the mandatory HSE Cyber Security Awareness Training.  Note - This is a mandatory annual training requirement. | **…** | **…** |  |  | The ***Cyber Security Awareness*** Training Policy can be found at the following link:  <https://healthireland.sharepoint.com/sites/CISOHub/SitePages/HSE-National-IT-Security-Policies.aspx> |
| 5 | Core | I have completed the mandatory “Hand Hygiene e-Learning”.  Note - Refresher training is required every 2 years. | **…** | **…** |  |  | For further information on mandatory training requirements see:  <https://www2.healthservice.hse.ie/organisation/national-pppgs/statutory-and-mandatory-training-policy-for-hse-employees/> |

KEY POLICIES AND REQUIREMENTS - relevant to all staff

| **No** | **Core/ Specialist** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | Core | 1. I am aware of, and understand, the key requirements of the relevant National Financial Regulations (NFRs) which apply to my day to day duties.   This statement is determining if you are familiar with the NFRs that are relevant to you and your role within the HSE rather than there being a requirement to be familiar with all aspects of all NFRs.   1. I know where to source the NFR's for reference when required. 2. I know where to access support for any further clarifications on the NFR's (govn.compliance@hse.ie). | **…** | **…** |  |  | See ***National Financial Regulations*** and related supporting documentation such as Frequently Asked Questions and other helpful resources and training materials  <https://www.hse.ie/eng/staff/resources/financial%20regulations/>  There is a certified NFR training course available on [HSeLanD](https://www.hseland.ie/dash/Account/Login) (search: "Understanding the NFRs") to aid awareness in this area.  Controls related queries and training requests can be sent to the Governance & Compliance Team at [govn.compliance@hse.ie](mailto:govn.compliance@hse.ie) |
| **…** | **…** |  |  |
| **…** | **…** |  |  |
| 2 | Core | There are clearly documented local procedures in place which cover all key control areas including segregation of duties, appropriate review, approval and oversight of activities in line with NFR's. | **…** | **…** | **…** |  | Refer to ***NFR-A Section 5.8 Local Procedures*** for more information  <https://www.hse.ie/eng/about/who/finance/nfr/nfra.pdf> |
| 3 | Core | I am aware that there are specific procedures and controls that must be adhered to when involved in any aspect of the procurement process on behalf of the HSE (see relevant resources noted in guidance notes/info. bubble).    Note: The procurement process consists of sourcing, requesting, ordering, approving, receiving or payment of goods or services. | **…** | **…** | **…** |  | Refer to ***NFR B1 Procurement National Financial Regulation*** <https://www.hse.ie/eng/about/who/finance/nfr/nfrb1.pdf>  Also please refer to the procurement website on:  <https://www.hse.ie/eng/about/who/finance/nationalfinance/procurement/> |
| 4 | Core | My team\* and I are aware of information available in regard to making a protected disclosure under the relevant legislation (i.e. the Protected Disclosures Act 2014, as amended or the Health Act 2004, as amended), including the scope of persons who may make such disclosures.  \*My team refers to you and any direct reports if applicable. | **…** | **…** | **…** |  | For information on ***Protected Disclosures***, see <https://www.hse.ie/eng/about/who/protected-disclosures/> |
| 5 | Core | I am aware of and understand the key requirements included in the HSE Code of Governance. | **…** | **…** | **…** | **…** | The ***HSE Code of Governance*** outlines the systems, principles and processes by which the HSE is directed, controlled and managed.  In support of a cohesive best practice corporate governance infrastructure, The Code is intended to guide the Board, the CEO and all those working within the HSE and the agencies funded by the HSE, in performing their functions to the highest standards of accountability, integrity and propriety. Publishing the Code is an important element of discharging the HSE’s responsibility in this regard.  <https://about.hse.ie/publications/hse-code-of-governance-2021/>  Note – an updated Code of Governance is due to be published in late 2025. |
| 6 | Core | I am aware of the HSE's Enterprise Risk Management Policy and Procedures, which set out roles and responsibilities in the area of risk management. | **…** | **…** | **…** | **…** | The Risk Management Policy sets out the policy and procedures by which the HSE manages risk. For information on the ***HSE’s Enterprise Risk Management Policy and Procedures***, see  <https://www.hse.ie/eng/about/who/riskmanagement/risk-management-documentation/> |
| 7 | Core | 1. I am aware of the requirements of the HSE Policy on Fraud & Corruption. 2. Any instances of potential fraud or corruption in 2025 have been managed and reported as per the requirements of the HSE Policy on Fraud & Corruption.   (Please answer "Not Relevant" if no such instances occurred in 2025). | **…** | **…** |  |  | The ***HSE Policy on Fraud & Corruption*** is intended to provide direction and assistance to all employees who may identify suspected fraud or corruption. All staff should be aware of the Policy and its requirements.  If you are not aware of the requirements of this policy, then please take this opportunity to look it up prior to answering this statement. Please see  [Policy Statement on Fraud and Corruption - HSE.ie](https://www.hse.ie/eng/staff/resources/hrppg/policy-statement-on-fraud-and-corruption.html#:~:text=The%20HSE%20requires%20all%20employees,a%20concern%20to%20all%20employees) |
| **…** | **…** | **…** | **…** |
| 8 | Core | There is an organisational chart in place for my team, which sets out all roles and reporting relationships, including their accountability arrangements. | **…** | **…** | **…** | **…** | Both aspects of the statement should be included in the organisational chart before you answer YES (all roles and reporting relationships). |
| **Filter Question - Are you a director/employee/owner or have you a familial relationship to a third party provider of services to the HSE? (Y/N)**  **(Linked to Statement #9 only)** | | | | | | | |
| 9 | Core | Have you declared any potential conflict of interest in relation to this role in your Annual Statement of Interests (Ethics Return)?  Note - Not Relevant is applicable only where potential conflicts of interest do not exist. | **…** | **…** |  | **…** | For further information on the ***Annual Statement of Interests (Ethics Return)*** please refer to :  <https://healthservice.hse.ie/staff/procedures-guidelines/disclosing-registrable-interests/> |
| 10 | Core | I am aware of the National Service Plan for 2025 and its relevance for me and my team (if you manage a team). | **…** | **…** | **…** |  | For further information on the ***National Service Plan*** please refer to:  <https://about.hse.ie/publications/hse-national-service-plan-2025/> |
| 11 | Core | 1. I am aware of the requirements of the HSE’s Incident Management Framework (IMF), its principles and my role and responsibilities in relation to same. This includes having a process in place for implementing recommendations and learnings from safety incidents that may occur both in and outside of my own area of responsibility where the learning relates to my area of work. 2. b) My staff and/I have reported all safety incidents for my area, including any Serious Reportable Events (SREs), which have occurred during 2025 on the National Incident Management System, as required by the HSE's Incident Management Framework.   (Please answer “Not Relevant” if no such incident occurred in the past year). | **…** | **…** | **…** | **…** | For information on the ***HSE Incident Management Framework*** and the related resources, see <https://www.hse.ie/eng/about/who/nqpsd/qps-incident-management/incident-management/> |
| **…** | **…** | **…** | **…** | ***Serious Reportable Events (SREs)*** are a defined subset of incidents which are either serious or that should not occur if the available preventative measures have been effectively implemented by healthcare providers. Serious Reportable Events are mandatorily reportable by services to the Senior Accountable Officer.  For further information, see <https://www.hse.ie/eng/about/who/nqpsd/qps-incident-management/incident-management/> |
| 12 | Core | I retain records in accordance with the HSE National Records Retention Policy 2024.  Note - “Record” as used in this Policy, is any medium which holds information or evidence about a past event. | **…** | **…** | **…** | **…** | See ***HSE Record Retention Policy*** and related resources at <https://healthservice.hse.ie/staff/procedures-guidelines/record-retention-policy/> |
| 13 | Core | My staff and/or I have received a copy of the HSE Child Protection and Welfare Policy, and confirmed we have read and agree to adhere to this Policy by providing a signed or electronically logged declaration to our Line Manager, using the method outlined by this service/team. | **…** | **…** | **…** |  | All staff are required to have received a copy of the ***HSE Child Protection and Welfare Policy***. Staff sign the signature sheet in ***Appendix 3*** of the HSE Child Protection and Welfare Policy (or an equivalent version of it) to acknowledge that they are aware of the policy and understand their roles and responsibilities. Evidence of the signed staff signature sheet should be retained on file.  See further detail at <https://www.hse.ie/eng/services/list/2/primarycare/childrenfirst/hsestaff.html> |
| 14 | Core | 1. I confirm that I have read and I am aware of the key requirements of the HSE Data Protection Policies, as well as the related Subject Access Request Procedures and Data Breach Reporting Procedures. 2. I have completed the ‘Fundamentals of GDPR’ training on [HSeLanD](https://www.hseland.ie/dash/Account/Login) and I understand what is required of me to ensure compliance with GDPR and related policies and legislation. | **…** | **…** | **…** |  | For further information on ***Data Protection and GDPR***, see: <https://healthservice.hse.ie/staff/procedures-guidelines/data-protection/> and specifically the ***About data protection*** section at  <https://healthservice.hse.ie/staff/procedures-guidelines/data-protection/data-protection/> |
| **…** | **…** | **…** |  |

PAYROLL - Employee Responsibilities

| **No** | **Core/ Specialist** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | Core | a). I know where to get support when I have a specific payroll query.  Note:  If your query relates to a pay element (left hand side of the payslip) you can contact your local Time Returning Officer or HR department.  If your query relates to a statutory deduction (right hand side of the payslip) you can contact your HSE Finance Shared Services (FSS) Payroll team. Contact details for your FSS Payroll team can be accessed via the link in the info. bubble/guidance doc. | **…** | **…** |  |  | Contact details for the ***Finance Shared Services (FSS) Payroll Team*** for your area are available here:  <https://www.hse.ie/eng/about/who/finance/nationalfinance/finance-shared-services/> |
| Core | b). I know where to get support when using HR and Payroll Self-Service.  Note:  See link in info. bubble/guidance doc. on where to access support on HR & Payroll Self Service. | **…** | **…** |  | **…** | Link to support website for ***HR & Payroll Self Service***: <https://healthservice.hse.ie/staff/my-hse-self-service-support/>  [https://www.hseland.ie](https://www.hseland.ie/) – search “Self Service” to access modules for Employees, Managers/Approvers and for Staff who claim Travel & Expenses |
| 2 | Core | I ensure that all relevant HR forms are:  - Completed when necessary  - Completed within the required time limits  - Certified and authorised appropriately  and  - Changes that impact pay are notified to HR, NPA (National Personnel Administration) and Payroll Department in a timely manner | **…** | **…** | **…** |  | This statement deals with the completion in full of ***HR Forms*** (both for you as an employee and your staff if applicable) within the required time limits.  See HR Forms on HSE website  <https://www.hse.ie/eng/staff/resources/hr-forms/>  Note:  >'Yes' means you complied with all these requirements in 2025 |

TRAVEL & SUBSISTENCE / OTHER STAFF COSTS - relevant to all staff

| **No** | **Core/ Specialist** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | Core | I am aware of my responsibility to obtain written authorisation to travel if required, and to provide appropriate documentation which includes the licensing cert and vehicle registration details, and motor insurance policy which indemnifies the HSE.  (All requests for foreign air travel, foreign hotel accommodation and internal domestic flights MUST be routed through the designated HSE travel company (hsetravel@clubtravel.ie) and copied to the Business Travel Unit (BTU) at travel@hse.ie). | **…** | **…** |  |  | Note: for a Yes response all elements of the statement must be true.  This statement refers to your awareness of the relevant responsibilities around obtaining authorisation to travel including having the correct documentation in place.  > An Employee Declaration Form / Approval to Travel form should be completed on an annual basis providing a copy of licensing cert and current motor insurance.  > The insurance policy must specifically indemnify the HSE (or employer).  For further information see ***NFR B4 Travel and Subsistence*** Section 2.6 Authorisation for domestic travel and Section 2.8 re. Air Travel and accommodation  <https://www.hse.ie/eng/about/who/finance/nfr/nfrb4.pdf> |
| **Hospitality and Entertainment Expenses** | | | | | | | |
| 2 | Core | **IMPORTANT!!**  **A Yes response indicates that non-business related hospitality or entertainment expenses were NOT claimed.**  **A No response indicates that non-business related hospitality or entertainment expenses WERE claimed.**  I have **NOT** claimed, or approved, any non-business related hospitality or entertainment expenses during 2025. | **…** | **…** |  |  | The Board is required to sign the Statement of Compliance to confirm that the HSE has complied with the requirements of the Code of Practice for the Governance of State Bodies, 2016 and has put in place procedures to ensure compliance with the Code. Part of the requirements of the Code is to ensure that certain categories of expenditure can be disclosed in the Annual Financial Statements. ***Hospitality & Entertainment*** is disclosed in Appendix 2 of the Financial Statements annually.  For example in the 2022 Financial Statements it was noted that “The aggregate total expenditure incurred in relation to hospitality was €Nil. All entertainment type expenses disclosed in the financial statements relate to Client/Patient clinical programmes…” |

PEOPLE - relevant to all staff

| **No** | **Core/ Specialist** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | Core | I am aware of the key requirements included in the People Strategy 2025-2027 Framework. | **…** | **…** | **…** | **…** | Please refer to ***People Strategy 2025 – 2027*** and related resources at [HSE People Strategy 2025 to 2027 - HSE Staff](https://healthservice.hse.ie/staff/news/staff-news-listing-page/hse-people-strategy-2025-to-2027/) |
| 2 | Core | 1. My team\* are aware of the "People's Needs Defining Change - Health Services Change Guide", which is the organisational policy framework and agreed approach to change. \*My team refers to you and any direct reports if applicable. | **…** | **…** | **…** | **…** | For information and resources on ***People’s Needs Defining Change***, including the Health Services Change Guide see <https://www.hse.ie/eng/staff/resources/changeguide/> |
| Core | 1. “People's Needs Defining Change – Health Services Change Guide” has informed change initiatives in my service/team.   Please only select "Not Relevant" if there are no change initiatives in your area in 2025. | **…** | **…** | **…** | **…** |
| 3 | Core | In my team, team meetings are held regularly.   (Note: ‘Yes’ can also apply where you do not work as part of a team but meet with your line manager). | **…** | **…** | **…** | **…** | This is a general statement on the holding of regular team meetings. |

INFORMATION TECHNOLOGY - relevant to all staff

| **No** | **Core/ Specialist** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **General** | | | | | | | |
| 1 | Core | My staff and/or I are aware of and comply with the relevant HSE National IT Policies. | **…** | **…** | **…** | **…** | Please refer to the link below for more information:  <https://healthireland.sharepoint.com/sites/CISOHub/SitePages/HSE-National-IT-Security-Policies.aspx> |
| **Computer Equipment** | | | | | | | |
| 2 | Core | My team and I only use HSE portable devices, laptops and software that have been approved and sourced via the correct HSE channels.  (Note: ‘Not Relevant’ applies only where you do not use any HSE laptops, portable devices or software as part of your role). | **…** | **…** |  | **…** | Portable devices include mobile phones. Technology and Transformation have advised that all phones provided by the HSE are encrypted.  Guidance on devices and software usage can be found here  <https://healthservice.hse.ie/staff/it-support/devices-and-software/> |
| **Security** | | | | | | | |
| 3 | Core | There is shredding facilities in place in my area of work for the disposal of confidential waste.  (Note: ‘Not Relevant’ applies only where you do not handle any sensitive or confidential material as part of your role). | **…** | **…** |  | **…** | This is a general statement on the disposal of ***confidential waste*** within your area. You are being asked to confirm that there are facilities to deal with the appropriate disposal of confidential waste in your area. In answering Yes to this statement you need to be satisfied that such facilities are in place. |

KEY POLICIES AND REQUIREMENTS - Line Manager Responsibilities

| **No** | **Core/ Specialist** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | Line Manager | My staff and I have undertaken a risk assessment process which is in line with the HSE’s Enterprise Risk Management Policy and Procedures. | **…** | **…** | **…** | **…** | The Risk Management Policy sets out the policy and procedures by which the HSE manages risk. For information on the ***HSE’s Enterprise Risk Management Policy and Procedures***, see <https://www.hse.ie/eng/about/who/riskmanagement/risk-management-documentation/> |
| 2 | Line Manager | I have reviewed the Risk Register relevant to my area of responsibility, as part of my management process. | **…** | **…** | **…** | **…** | It is expected that all managers would actively promote a proactive approach to risk management.  The ***risk register*** should be tabled regularly for review at Management Team meetings, and at a minimum on a quarterly basis.  The Risk Management Policy sets out the policy and procedures by which the HSE manages risk. For information on the ***HSE’s Enterprise Risk Management Policy and Procedures***, see <https://www.hse.ie/eng/about/who/riskmanagement/risk-management-documentation/> |
| 3 | Line Manager | My staff and/or I have prioritised all recommendations from all external and internal audits and inspections (clinical, financial and operational), for my/our relevant area and have plans in place to address all recommendations resulting from these audits as they relate to my area of control. | **…** | **…** | **…** | **…** | ***Audit and Inspections*** in the context of this statement refer to clinical, financial and operational.  ALL aspects of the statement should be met before you can answer YES, i.e. recommendations are prioritised and quality improvement plans are in place to address all such recommendations.  (Note: a "Not Relevant" response means your area had no recommendations in 2025). |
| 4 | Line Manager | I have completed or I am aware that a Children First Implementation and Compliance Self-Audit Checklist has been completed for my service/team.  (This is applicable to all services - "relevant services and non-relevant services", patient facing and corporate). | **…** | **…** | **…** |  | The ***HSE Services Children First Implementation and Compliance Self-Audit Checklist*** is available at:  [Compliance Assurance - HSE.ie](https://www.hse.ie/eng/services/list/2/primarycare/childrenfirst/compliance-self-audit-checklist/)  The Self-Audit Checklist is designed to support HSE and HSE Funded and Contracted Services to provide assurance that their Children First obligations are being met. While there are legislative requirements for services provided to children (“relevant services” under the Children First Act 2015) there are also requirements for all other services (corporate and adult only patient facing services). These are identified in the checklist. The checklist should be maintained on file and may be requested in the event of a HSE Children First Compliance Assurance Check or an Internal Audit. |

PAYROLL - Line Manager Responsibilities

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **Core/ Specialist** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| **Payroll Overpayments** | | | | | | | |
| 1 | Line Manager | In line with the nationally approved time and attendance process, I ensure that weekly records of attendances and absences for all employees under my supervision (i.e. time returns) are submitted to the Time Returning Officer (TRO) within the agreed timeframe. | **…** | **…** | **…** |  | This statement refers to records of all times worked and all absences taken for all staff such as timesheets/rosters/attendance sheets/payroll data/master data files/returning leave cards, regardless of whether these records are maintained and submitted manually or electronically.  For further information on ***Time and Attendance Process***, please refer to the link below:  <https://healthservice.hse.ie/staff/procedures-guidelines/time-and-attendance-processes/> |
| 2 | Line Manager | a) I action my team's leave requests on HR & Payroll Self Service promptly for payroll processing, so that all leave records are accurate and pay related overpayments are avoided. | **…** | **…** | **…** | **…** | These statements refer to line managers performing the necessary actions within the required timeframes to ensure ***payroll overpayments*** to their staff are avoided. |
| Line Manager | b) I ensure that all changes that impact an employees pay (e.g. contract end dates, career breaks, sick leave, unpaid leave) are monitored and actioned in a timely manner to avoid pay related overpayments. | **…** | **…** | **…** | **…** |
| 3 | Line Manager | In relation to agency staff, all timesheets are reviewed and approved before submitting to agency for processing, and invoices are reviewed and reconciled prior to payment. | **…** | **…** | **…** | **…** | This statement refers to ***agency staff timesheets***, ensuring they are reviewed and approved before submitting for processing. |

TRAVEL & SUBSISTENCE / OTHER STAFF COSTS

| **No** | **Core/ Specialist** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| TRAVEL & SUBSISTENCE / OTHER STAFF COSTS - relevant to staff who claimed T&S and/or Other Staff Costs during the year  Statement linked to Introductory Question: **"Did you claim travel and subsistence expenses and/or other staff costs during the year?"** | | | | | | | |
| 1 | Travel & Sub / Other Staff Costs - Staff | In 2025, when claiming travel, subsistence and/or other staff costs, I submitted all claims within 3 months. (See guidance notes/info. bubble for further detail).  (Note: A 'Not Relevant' response applies to staff who do not travel or did not have any travel/subsistence/expense claims in 2025). | **…** | **…** |  | **…** | As outlined in ***NFR B4 Travel and Subsistence***, Section 2.1 The T&S Process, all claims should be submitted within a month of the trip but where this is not possible, at the latest within three months. Where claims are submitted outside the three month deadline, a memo is sent to your Line Manager outlining the reason for the delay  <https://www.hse.ie/eng/about/who/finance/nfr/nfrb4.pdf>  As per CEO Memo (11745) issued on 04/07/24 re. Travel & Subsistence, it’s noted that Line managers should encourage best practice within their teams to submit expense claims within 1 month and no later than 3 months from occurrence. The CEO requests that all efforts are made by managers to ensure that any backlog of expense claims across their teams be processed before the end of September 2024. The memo notes that after this date, claims that are greater than 3 months old should not be approved. |
| TRAVEL & SUBSISTENCE / OTHER STAFF COSTS - relevant to Line Manager who approved T&S / Other Staff Costs during the year  Statements linked to Introductory Question: **"Did anyone who reports to you claim travel and subsistence expenses and/or other staff costs during the year?"** | | | | | | | |
| 1 | Travel & Sub / Other Staff Costs - Line Manager (Approver) | I request my team to submit expense claims within 1 month and no later than 3 months from occurrence. | **…** | **…** |  | **…** | As per CEO Memo (11745) issued on 04/07/24 re. Travel & Subsistence, it’s noted that Line managers should encourage best practice within their teams to submit expense claims within 1 month and no later than 3 months from occurrence. The CEO requests that all efforts are made by managers to ensure that any backlog of expense claims across their teams be processed before the end of September 2024. The memo notes that after this date, claims that are greater than 3 months old should not be approved. |
| 2 | Travel & Sub / Other Staff Costs - Line Manager (Approver) | Prior to authorisation to pay travel expenses to any employee, I ensure that: > the travel is wholly necessary > approval to Travel/Employee Declaration Form is completed in full and appropriately authorised > there is a copy of their current Vehicle Registration Certificate, > there is a certified copy of their current insurance policy AND the insurance policy specifically indemnifies the HSE against any claims from the employee (HSE or agency) or their insurer for any loss or damage incurred during the use of the vehicle on official business.  (Note: a 'Not Relevant' response means you or your staff did not make any travel claims in 2025). | **…** | **…** |  | **…** | As per ***NFR B4 Travel and Subsistence***, expenses are allowable where they are incurred wholly, exclusively, and necessarily as part of work duties.  An Employee Declaration Form / Approval to Travel form must be completed on an annual basis and accompanied with a copy of the current certificate of insurance with required HSE indemnity and current vehicle registration certificate for the vehicle to be used attached.  For guidance on motor vehicle insurance and, in particular the requirement for HSE indemnity - see NFR B4 Travel and Subsistence, Section 8.2 Appendix 2 – Insurance Policy Requirements  <https://www.hse.ie/eng/about/who/finance/nfr/nfrb4.pdf> |
| 3 | Travel & Sub / Other Staff Costs - Line Manager (Approver) | Prior to certifying travel and subsistence claims, I ensure the journey and any related expense were necessarily incurred and that all required details and supporting documentation are accurately provided in line with NFR B4 Travel and Subsistence.  (Note: 'Not Relevant' response applies to staff who do not travel or did not have any travel claims in 2025). | **…** | **…** |  | **…** | All claims must be completed in full, signed and dated by the claimant – incomplete claims should be returned to the employee. For more information, see ***NFR B4 Travel and Subsistence***, Sections 2.1, 2.6 and 2.7 <https://www.hse.ie/eng/about/who/finance/nfr/nfrb4.pdf>   It is important to note that travelling expenses should not be paid for any portion of a journey which covers all or part of an employee’s usual route between home and base. Where an employee undertakes an official journey directly from home or returns home directly, the mileage will be calculated as the lower of the distance from home or from their work base. |
| 4 | Travel & Sub / Other Staff Costs - Line Manager (Approver) | All other expense reimbursements to my staff (other than travel and subsistence) are approved and processed appropriately in accordance with NFR B4  (Note: A 'Not Relevant' response applies where your staff did not have any claims for other expenses in 2025). | **…** | **…** | **…** | **…** | The allowable expenses are outlined in ***NFR B4 Travel and Subsistence***, Section 3, Other Allowable and Disallowable Expenses <https://www.hse.ie/eng/about/who/finance/nfr/nfrb4.pdf>   All expenses which have been approved as being allowable must be supported by receipts and be claimed using the Other staff expenses claim form. This form must be completed in full and submitted to the line manager for review and approval |

FIXED ASSETS - Line Manager Responsibilities

***Fixed Assets are defined as a tangible asset which is purchased for long-term use (more than one year) e.g. Land, Buildings, Equipment, Motor Vehicles.***

| **No** | **Core/ Specialist** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | Line Manager | There is a procedure in place to ensure the appropriate maintenance of all equipment and assets, which has been highlighted to my team.  Note: ‘Not Relevant’ applies only where you or your staff do not use any assets as defined in the guidance. | **…** | **…** | **…** | **…** | Refer to ***NFR A Section 5.15 Security measures*** and ***NFR B7 Property and Equipment, Sections 2.4 Maintenance and depreciation polices*** and ***Section 7.2***  Link to National Financial Regulations:  <https://www.hse.ie/eng/about/who/finance/nfr/nfr-docs.html> |
| 2 | Line Manager | All HSE equipment, used by my team, and meeting the fixed asset definition have asset tags to allow for easy identification and verification (this excludes land & buildings and motor vehicles).  (Note: ‘Not Relevant’ applies only where you / and your team do not use any assets as defined in the guidance in the performance of your duties). | **…** | **…** | **…** | **…** | Refer to ***NFR B7 Section 2.3.1 Tagging***  <https://www.hse.ie/eng/about/who/finance/nfr/nfrb7.pdf> |
| 3 | Line Manager | A fixed asset register is maintained by me and/or my team in accordance NFR B7 Property and Equipment. Note - this is only relevant to individual assets >EUR10,000 (inclusive of VAT).  4. A local listing is maintained for assets that are below the asset register value threshold (EUR10,000 inclusive of VAT). | **…** | **…** | **…** | **…** | Only assets with an acquisition cost of more than €10,000 (Inclusive of VAT) for individual assets can be capitalised and no grouping of assets is permitted as per ***Department of Public Expenditure and Reform Circular 21/2020***. This applies to all asset types whether revenue or capital funded and is effective from 1 January 2022. For more information, see  [gov - Circular 21/2020 Increase in the Value Threshold for Inclusion of Assets in Asset Registers (www.gov.ie)](https://www.gov.ie/en/circular/d92e2-circular-212020-increase-in-the-value-threshold-for-inclusion-of-assets-in-asset-registers/)  The register should include fixed assets such as land, buildings, equipment (for example multiuse medical equipment), fixtures and fittings, computer equipment and motor vehicles. Refer to ***NFR B7 Property and Equipment***, Section 2.4.3 Fixed Asset Register which notes the minimum detail that should be included on the FA Register  <https://www.hse.ie/eng/about/who/finance/nfr/nfrb7.pdf> |
| 4 | Line Manager | A local listing is maintained for assets that are below the asset register value threshold (EUR10,000 inclusive of VAT). | **…** | **…** | **…** | **…** | ***DPER Circular 21/2020*** notes the requirement to have adequate systems of control over capital assets and items of value which fall below the €10,000 threshold.   For more information, see  [gov - Circular 21/2020 Increase in the Value Threshold for Inclusion of Assets in Asset Registers (www.gov.ie)](https://www.gov.ie/en/circular/d92e2-circular-212020-increase-in-the-value-threshold-for-inclusion-of-assets-in-asset-registers/) |
| 5 | Line Manager | A physical Fixed Asset count is conducted annually to verify the existence and condition of all items in the Fixed Asset records. | **…** | **…** | **…** | **…** | This statement follows on from Statement 3 on the Asset Register – the appropriate verification of the accuracy of the Asset Register.  Refer to ***NFR B7 Section 2.6 Asset verification***  <https://www.hse.ie/eng/about/who/finance/nfr/nfrb7.pdf>  A physical inventory check must be conducted annually to verify the existence and condition of all items in the Fixed Asset records. |

PEOPLE - Line Manager Responsibilities

| **No** | **Core/ Specialist** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | Line Manager | **In my area of responsibility, we ensure that:**  a). All new hire decisions are signed off by the appropriate manager with delegated responsibility and authority. | **…** | **…** |  |  | This statement deals with workforce funding in relation to the approval of new hire decisions. |
| b). Access to personnel records is restricted to authorised staff that need such information to carry out their duties.  (Note: ‘Not Relevant’ applies only where you/your direct reports have no oversight of access to personnel records). | **…** | **…** | **…** | **…** | This statement deals with the restriction of physical access to personnel records. |
| c). We have fully complied with the Managing Attendance Policy and procedures for monitoring attendance in general and for tracking / monitoring certified and self-certified sick leave including return-to-work interviews, referrals to Occupational Health, etc.  (Note: ‘No’ applies where such procedures are not in place). | **…** | **…** | **…** |  | This statement deals with monitoring attendance and sick leave within your area. More information can be found here <https://healthservice.hse.ie/staff/leave/sick-leave/>  Specifically, please see ***Managing Attendance Policy*** at <https://www2.healthservice.hse.ie/organisation/national-pppgs/managing-attendance-policy-and-procedures/> |
| d). Copies of weekly SAP Time Entered Reports for all employees under my supervision are validated and retained for the purposes of internal audit, confirming the record of the days and number of hours worked by each employee, in line with the Organisation of Working Time Act. | **…** | **…** | **…** |  | This statement is confirming that a record of the days and number of hours worked by employees are retained in SAP. |
| 2 | Line Manager | I have conducted at least one performance achievement meeting with all staff members that report directly to me. | **…** | **…** |  |  | For further information on ***Performance Achievement***, see  <https://healthservice.hse.ie/staff/procedures-guidelines/performance-achievement/> |
| 3 | Line Manager | In my team, all staff are recruited in compliance with the HSE Recruitment and Selection Procedures, which includes Garda Vetting where applicable.   (Note: ‘Not Relevant’ applies only where your team did not recruit staff in 2025). | **…** | **…** | **…** | **…** | This statement deals with the recruitment of HSE staff.  For further information, see <https://www.hse.ie/eng/staff/jobs/recruitment-process/> |
| 4 | Line Manager | In my team, all agency personnel are engaged in accordance with all relevant HSE regulations (e.g. Finance, Procurement, HR, Garda Vetting where applicable) and agency personnel are sourced from HSE framework contracts where they exist.   (Note: ‘Not Relevant’ applies only where your team did not engage any agency personnel in 2025). | **…** | **…** | **…** | **…** | This statement deals with the recruitment of Agency staff. |
| 5 | Line Manager | I take action to improve staff performance that is deemed to be below standard in my team, when appropriate. | **…** | **…** | **…** | **…** | This is a general statement on team performance. |

PEOPLE - Statement linked to National Human Resources (People) Division Selection

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **Core/ Specialist** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| 1 | Human Resources | All HR related master data set-ups are in accordance with the consolidated pay scale and fully compliant with Public Pay Policy and Instructions as well as NFR-B3 Employee Administration and Payroll.  (Note: ‘Not Relevant’ applies only where you are not involved in HR related master data set-ups as part of your role). | **…** | **…** | **…** | **…** | Refer to ***NFR B3 Employee Administration and Payroll National Financial Regulation*** <https://www.hse.ie/eng/about/who/finance/nfr/nfrb3.pdf> |

INFORMATION TECHNOLOGY - Line Manager Responsibilities

| **No** | **Core/ Specialist** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | Line Manager | Plans are in place in my area of responsibility, in the event that key software systems cease operating, so I can continue carrying out my duties effectively. | **…** | **…** |  | **…** | Management should collate a listing of software systems and any related business continuity concerns in the event that the software ceases to operate, and liaise with the relevant Technology & Transformation Team who will assist as required.  <https://about.hse.ie/organisation/technology-and-transformation/> |
| 2 | Line Manager | Access to data, program files, systems and IT licences are restricted to authorised personnel and removed accordingly when staff leave my team/the organisation.  (Note: ‘Not Relevant’ applies only where your direct reports do not require access to any data, program files systems or IT licenses). | **…** | **…** |  | **…** | This is a general statement on the restriction of access to data, program files, systems and IT licences as appropriate. |

INFORMATION TECHNOLOGY - Statements linked to Technology & Transformation Team division selection

| **No** | **Core/ Specialist** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Computer Equipment** | | | | | | | |
| 1 | Technology & Transformation | A register is kept to record software licences in place.  (Note: ‘Not Relevant’ applies only where you are not required to manage software licenses as part of your role). | **…** | **…** |  | **…** | This statement is answered by those who work in the Technology & Transformation division only and relates to the keeping of a register of software licences. |
| 2 | Technology & Transformation | An inventory of software is performed at regular intervals.  (Note: ‘Not Relevant’ applies only where you are not involved in managing an inventory list as part of your role). | **…** | **…** |  | **…** | This statement is answered by those who work in the Technology & Transformation division only and relates to the performing of inventory verification checks of software at regular intervals. |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **Core/ Specialist** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| **Data Protection and Security** | | | | | | | |
| 3 | Technology & Transformation | There are procedures in place to back up data and systems for which I am responsible. | **…** | **…** | **…** | **…** | This statement is answered by those who work in the Technology & Transformation division only and relates to the back-up of IT systems and the testing of those at regular intervals. |
| 4 | Technology & Transformation | All hardware, software and operating files for which I am responsible have data removed in line with HSE policy. | **…** | **…** | **…** | **…** | This statement is answered by those who work in the Technology & Transformation division only and relates to appropriate data removal procedures. |
| **General** | | | | | | | |
| 5 | Technology & Transformation | There are procedures in place to manage the removal of leavers and movers from ICT Systems (e.g. staff who leave the organisation or move department are removed from the ICT system accordingly). (Note: ‘Not Relevant’ applies where your duties do not involve management of the removal of leavers and/or movers. ‘No’ applies where there are no such procedures in place). | **…** | **…** | **…** | **…** | This statement is answered by those who work in the Technology & Transformation division only and relates to appropriate user access removal procedures when staff leave the HSE or move to another role/area in the HSE. |
| 6 | Technology & Transformation | I am aware of the Technology and Transformation Financial Controls. | **…** | **…** | **…** | **…** | This statement is answered by those who work in the Technology & Transformation division only. Please refer to internal Technology and Transformation controls documentation |

PROCUREMENT

*Note: The procurement process consists of sourcing, requesting, ordering, approving, receiving or payment of goods or services.*

Statements linked to Introductory Question: **"Were you, or anyone who reports to you, involved in any procurement activities during the year?"**

| **No** | **Core/ Specialist** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | Procurement | I am aware that any purchases I make on behalf of the HSE should be in accordance with the requirements of NFR B1 Procurement. | **…** | **…** |  | **…** | Refer to ***NFR B1 Procurement*** <https://www.hse.ie/eng/about/who/finance/nfr/nfrb1.pdf> |
| 2 | Procurement | For any purchase I ensure that the purchase is necessary and appropriate approval is sought prior to incurring the expenditure. | **…** | **…** | **…** | **…** | Refer to ***NFR B1 Procurement*** <https://www.hse.ie/eng/about/who/finance/nfr/nfrb1.pdf>  > ***Section 4.1 Identification and notification of need*** and  > ***Section 4.2 Confirmation of availability of budget and approval to spend*** |
| 3 | Procurement | When making a purchase I ensure that goods and services are sourced either from stock or through an existing HSE Contract, where one exists. | **…** | **…** | **…** | **…** | Refer to ***NFR B1 Procurement*** <https://www.hse.ie/eng/about/who/finance/nfr/nfrb1.pdf>  > ***Section 4.3 Sourcing of suppliers*** – the flowchart is in this section is very useful. |
| 4 | Procurement | I am aware that HSE Contract information is accessible on https://hsepass.ie and HSE Procurement should be contacted for assistance if required via Procurement.helpdesk@hse.ie | **…** | **…** | **…** | **…** | Refer to <https://hsepass.ie> |
| 5 | Procurement | If I cannot source goods or services from stock or by calling off an existing contract, then they are sourced from a supplier(s) directly through an open and competitive process seeking the direction of HSE Procurement for procurements greater than €50k or where competition was not possible. | **…** | **…** | **…** | **…** | Refer to ***NFR B1 Procurement*** <https://www.hse.ie/eng/about/who/finance/nfr/nfrb1.pdf>  > ***Section 5 Tendering***  In particular, see ***NFR B1 Tendering process table*** on page 27 |
| 6 | Procurement | Where a contract is being put in place, I ensure that key terms & conditions of the awarded contract are consistent with HSE Standard Terms for Services & Supplies which are published on the HSE website National Finance & Procurement Division page. | **…** | **…** | **…** | **…** | For more information please see  <https://www.hse.ie/eng/about/who/finance/nationalfinance/procurement/hse-standard-terms-for-services-and-supplies.pdf> |
| 7 | Procurement | Each purchase is properly approved by the appropriate person in accordance with the requirements of NFR B1 (Section 4.5). | **…** | **…** | **…** | **…** | Refer to ***NFR B1 Procurement*** <https://www.hse.ie/eng/about/who/finance/nfr/nfrb1.pdf>  > Section 4.4 Expenditure approval and issue of a purchase order and > Section 4.5 Expenditure bands and approval levels |
| 8 | Procurement | I am aware that selecting the correct material and vat code in IFMS drives tax compliance, and I use the appropriate respective codes when making a purchase to ensure the correct tax treatment is applied. | **…** | **…** | **…** | **…** | This statement refers to ensuring that staff select the correct material and vat code in IFMS when making a purchase to ensure the correct tax treatment is applied. |
| 9 | Procurement | Prior to making payment, it is confirmed that  - the expenditure was approved via the issue of a purchase order;  - goods/services were receipted, AND;  - the payment request (usually an invoice) matches the above | **…** | **…** | **…** | **…** | Refer to ***NFR B1 Procurement*** <https://www.hse.ie/eng/about/who/finance/nfr/nfrb1.pdf>  > ***Section 7 Invoice, matching and payment processes***  ALL parts of this statement must be in place before you can answer YES. |
| 10 | Procurement | I am aware that I should ascertain the correct customs formalities and treatment prior to ordering goods from outside the EU, particularly from Great Britain. | **…** | **…** | **…** | **…** | 1. For the UK <https://www.gov.ie/en/publication/e105e1-trading-with-the-uk/> and  2. For the rest of the world <https://trade.ec.europa.eu/access-to-markets/en/content/customs-clearance-documents-and-procedures> |
| 11 | Procurement | I am aware of the HSE Tax Department and know where and how to source taxation advice/support when required (taxqueries@hse.ie)   The tax dept may be consulted on topics including but not limited to: - Ordering supplies outside of Republic of Ireland (VAT rate) and Engaging: - Contractors/sole traders/independent experts - Professional services - Foreign agency staff outside of formal contracts - Construction or related services | **…** | **…** |  |  | ***Tax Training & General Queries***  Email: [taxqueries@hse.ie](mailto:taxqueries@hse.ie)  All staff must be aware that:   * VAT may arise on purchasing supplies from outside Ireland. * There are tax consequences on engaging contractors, engaging professional services, engaging foreign agencies for provision of staff where such staff are engaged outside of formal contracts and engaging construction type services.   (Contractors mean ALL persons engaged by the HSE who are not employees of the HSE. The contracts that you should forward to the HSE Tax Department are those contracts that you negotiate yourself on behalf of the HSE (and not National or Regional Contracts put in place by HSE Procurement). |
| 12 | Procurement | I obtain professional advice and guidance from Procurement in advance of making any purchase, which isn't covered by an existing contract that exceeds the current threshold of EUR50,000 by submitting a Procurement Support Request (PSR) to ensure a compliant and competitive process is undertaken in accordance with NFR B1. | **…** | **…** | **…** | **…** | Refer to ***NFR B1 Section 5, Tendering*** <https://www.hse.ie/eng/about/who/finance/nfr/nfrb1.pdf>  In particular ***Section 5.2 Contracts below EU thresholds – Larger contracts***  New procurement training module is available on [HSeLanD](https://www.hseland.ie/dash/Account/Login), “*A Procurement Guide for Budget Holders*” |
| 13 | Procurement | I have provided Procurement with the details of any locally negotiated contracts with a value between EUR25,000 and EUR50,000 that have been awarded without the involvement of National Procurement by completing the embedded form in NFR B1 section Sec 5.2 (in table).  (Note: A “Not Relevant” response applies if there were no such locally negotiated contracts in the past year). | **…** | **…** | **…** | **…** | Refer to ***NFR B1 Section 3.1.3, Contract award notification***  <https://www.hse.ie/eng/about/who/finance/nfr/nfrb1.pdf> |
| 14 | Procurement | Where in exceptional circumstances it has been necessary to accelerate purchases I have followed HSE Procurement guidelines as required in NFR B1, including obtaining the appropriate approvals.   (Note: A ""Not Relevant"" response applies if no such instances occurred during the year). | **…** | **…** | **…** | **…** | In exceptional circumstances, it may not be possible to follow standard public procurement procedures and the sourcing options relevant to the value thresholds may not apply or may not apply fully.  Refer to ***NFR B1 Section 5.5***, Sourcing options in exceptional circumstances <https://www.hse.ie/eng/about/who/finance/nfr/nfrb1.pdf> |
| 15 | Procurement | I am aware of my obligation to retrospectively assess and report on compliance and competitiveness of all invoices with a value of greater than EUR25K. This self-assessment exercise is returned via the Procurement Assessment Compliance Tool (PACT) and/or your local Procurement Compliance Business Analyst (CBA). | **…** | **…** |  |  | This assessment also identifies any contracts (with a value >EUR25,000) which were awarded without a competitive process that must be disclosed by the National Director of Procurement in the annual 40/02 declaration. PACT is an online self-assessment tool to report on all expenditure >€25k as required by Code of Practice for the Governance of State Bodies and Department of Finance [Circular 40/02](https://www.gov.ie/en/department-of-finance/circulars/public-procurement-guidelines-revision-of-existing-procedures-for-approval-of-certain-contracts-in-the-central-government-sector/). For further information on Procurement processes see <https://www.hse.ie/eng/about/who/finance/nationalfinance/procurement/> |

PROCUREMENT - Statements linked to Procurement Division and Capital & Estates Division Selection

| **No** | **Core/ Specialist** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | Procurement And Capital & Estates | a). Controls are in place to ensure appropriate approval of tenders, evaluations and contract documentation are completed. | **…** | **…** | **…** | **…** | Refer to ***NFR B1 Section 5, Tendering*** <https://www.hse.ie/eng/about/who/finance/nfr/nfrb1.pdf>  In particular, see NFR B1 Tendering process table on page 27 This statement deals with approval and evaluation of tender and also contract documentation. All aspects of the statement must be met before you can answer Yes |
| Procurement And Capital & Estates | b). Controls are in place to ensure bids are handled in an appropriate manner (i.e. opened by 2 or more people etc.) and evaluations and decisions on tenders are made to avoid conflict of interest and are soundly based. This includes advertising tenders on the eTenders website or equivalent. | **…** | **…** | **…** | **…** | Refer to ***NFR B1 Section 5, Tendering*** <https://www.hse.ie/eng/about/who/finance/nfr/nfrb1.pdf>  In particular, see Section 5.4 Conflict of Interest  This statement deals with handling of, evaluation of and making decisions on tenders. All aspects of the statement must be met before you can answer Yes.   For further information on eTenders, see: <https://www.etenders.gov.ie/> |
| 2 | Procurement And Capital & Estates | When finalising a contract on behalf of the HSE for tendered services, I ensure the key terms and deliverables align with the original tender requirements (e.g. the scope of work, payment terms and deliverables) and that all relevant parties sign the agreement.   (Note: ‘Not Relevant’ applies where you did not negotiate a contract after a tendering process in 2025). | **…** | **…** | **…** | **…** | This statement deals with contracts you have negotiated on the behalf of the HSE as a result of a tendering process. It does NOT deal with National or Regional Contracts put in place by National Procurement. It needs to be ensured that the contract agrees to the original tender AND that contracts are signed by all parties. |

BUDGET HOLDER RESPONSIBILITIES

Statements linked to Introductory Question: "Are you a Budget Holder?"

| **No** | **Core/ Specialist** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **PAYROLL - Budget Holder Responsibilities** | | | | | | | |
| 1 | Budget Holder | a). I ensure that the payroll costs match the headcount of staff in my area of responsibility and all the relevant reports are run and errors are cleared. | **…** | **…** | **…** | **…** | These checks/reviews that the relevant responsible person (e.g. Payroll/Business Manager) performs ensure:  - Staff listed on the payroll is consistent with the staff who actually work in the area  - New starters have been added  - Leavers have been removed  - Unpaid absences are reflected accurately  Any anomalies identified should be investigated timely.  Note – a 'WIP' response suggests you are actively taking steps to implement a process to regularly perform the checks and reviews as outlined in the statement. |
| Budget Holder | b). Reviews are performed to ensure any pay adjusting changes made within my area are reflected in the payroll for the period. New Starters and Leavers are accounted for and unpaid absences are recorded e.g. Shorter Working Year SWY, unpaid Maternity leave, career breaks, parental leave. | **…** | **…** | **…** | **…** |
| **FINANCIAL MONITORING & FINANCIAL REPORTING - Budget Holder Responsibilities** | | | | | | | |
| 2 | Budget Holder | As a Budget Holder, I act responsibly and pro-actively in managing my budget. This includes monitoring spend to ensure all expenditure is appropriate, and procurement and hiring processes are adhered to, while endeavouring to achieve value for money and reporting key issues in a timely fashion. | **…** | **…** |  |  | For further detail on this, see ***NFR-A, Internal Controls Framework and Principles*** section 5.12.1 Role of Budget Holders and Line Managers  <https://www.hse.ie/eng/about/who/finance/nfr/nfra.pdf> |
| 3 | Budget Holder | Stock takes are performed by my staff and/or me in accordance with NFR D and there are processes in place to ensure stocks are monitored in terms of their obsolescence and possible write-off.  A 'Not Relevant' response means you (as a Budget Holder) have no responsibility for stock takes (even an office stock take) in your area. | **…** | **…** | **…** | **…** | In order to answer YES, both parts of the statement must be in place.  As per ***NFD D Section 3.1 Inventory***, Budget Holders are responsible for establishing arrangements for the care and control of any stocks or stores of materials held in their area.  The requirements around obsolete stock are outlined in ***NFR D Sections 3.2 Obsolete or slow moving materials*** <https://www.hse.ie/eng/about/who/finance/nfr/nfrd.pdf> |
| **PEOPLE - Budget Holder Responsibilities** | | | | | | | |
| 4 | Budget Holder | Headcount and other pay expenditure in overtime and agency is kept within limits as set out in the annual funded workforce plan.  Note - Budget Holder responsibilities include:  - Operating within the limits of their assigned budget  - Keeping their manager fully informed of any emerging and continuing material  issues affecting their capacity to meet their budget | **…** | **…** | **…** | **…** | This statement deals with the actual workforce pay versus the budgeted amount in your area of responsibility. |

FINANCIAL MONITORING & FINANCIAL REPORTING

Statements linked to Introductory Question: "Financial Role - Does your role, or the role of those you line manage, involve financial activities/responsibilities?"

| **No** | **Core/ Specialist** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Reporting** | | | | | | | |
| 1 | Financial Activities | All controllable actions are taken by my team and/or me to ensure that any data produced by my team is both accurate and provided on time to the relevant recipient.    (Note: This includes purchasing processes, payroll forms, submission of travel claims etc.) | **…** | **…** | **…** | **…** | Transactions carried out, e.g. purchasing activities, payroll forms, submitting travel claims etc., are recorded, authorised and presented in the Financial Statements of the HSE in a timely manner. |
| 2 | Financial Activities | All month-end processing dates are known and adhered to by my staff and/or me. | **…** | **…** | **…** | **…** | It is crucial from a financial reporting point of view that all required month end financial information is provided on time.  Month-end reporting includes accruals and prepayments. An accrual is the recognition of revenue or expenses that have been earned or consumed respectively and for which the related cash amounts have not been received or paid out as yet. The income or expense is recognised in the period it is earned or consumed. |
| 3 | Financial Activities | I / my team prepare reconciliations for approval on a monthly basis for all key control accounts in my area of responsibility (e.g. cash/bank, receivables, payroll, creditors etc.)  (Note: A 'Not Relevant' response applies only where you or your staff are not tasked with performing reconciliations). | **…** | **…** | **…** | **…** | This statement deals with the monthly preparation of reconciliations for all key accounts AND approval of those reconciliations. All aspects of the statement must be met before you can answer Yes.  For further information see the ***HSE’s Journal Entry and Balance Sheet Reconciliation Policy*** at <https://www.hse.ie/eng/about/who/finance/nfr/jebsrp.pdf> |
| 4 | Financial Activities | Where I / my staff prepare reconciliations all reconciling differences are identified, investigated and where possible cleared before the following month end.  (Note: A 'Not Relevant' responses applies only where you or your staff are not tasked with performing reconciliations). | **…** | **…** | **…** | **…** | This statement deals with the investigation AND clearance of all reconciling differences BEFORE the following month-end where possible. All aspects of the statement must be met before you can answer Yes  For further information see the ***HSE’s Journal Entry and Balance Sheet Reconciliation Policy*** at <https://www.hse.ie/eng/about/who/finance/nfr/jebsrp.pdf> |
| 5 | Financial Activities | All journal vouchers are presented to the relevant approver with full supporting documentation to allow for appropriate review and approval of the journal.  (Note: A 'Not Relevant' response applies only where you or your staff activities do not include journal vouchers). | **…** | **…** | **…** | **…** | This statement deals with journal vouchers – full documentation is presented with the voucher for approval AND filed with them after processing. Journal entries must be approved prior to posting to general ledger.  For further information see the HSE’s Journal Entry and Balance Sheet Reconciliation Policy at <https://www.hse.ie/eng/about/who/finance/nfr/jebsrp.pdf> |
| **Segregation of Duties** | | | | | | |  |
| 6 | Financial Activities | Adequate segregation of duties exist in my area of responsibility to ensure appropriate oversight of overall activities as per the National Financial Regulations.  (Note: A 'Work in Progress' response is where you / your team is currently implementing improvements which will ensure there are adequate Segregation of Duties in your area of responsibility). | **…** | **…** | **…** |  | See ***NFR A Internal Controls Framework and Principles, Section 5.9 Segregation of Duties*** for further detail  <https://www.hse.ie/eng/about/who/finance/nfr/nfra.pdf> |
| **Handling/Signing of Cheques and/or Electronic Funds**  **Trigger Question - One or more of my staff and/or I are involved in handling or signing of cheques and/or electronic funds (Y/N)**  **If not involved then filter skips next 3 statements, 1a). – 1c). below** | | | | | | | |
| 1 | Financial Activities  (Cheques and EFTs) | Appropriate Segregation of Duties are in place in the following areas:  a). Cheque / Electronic Fund Transfer (EFT) payment preparation | **…** | **…** | **…** | **…** | Refer to ***NFR B5 Banking, Cash and Card Payments,*** Section 11.1 Segregation of duties [hse.ie/eng/about/who/finance/nfr/nfrb5.pdf](https://www.hse.ie/eng/about/who/finance/nfr/nfrb5.pdf)  Segregation of duties (SOD) is a key control activity used to separate responsibilities over various tasks, including authorising and recording transactions and maintaining assets. |
| b). Handling of signed cheques (if applicable).  (Note: "Not Relevant" response applies only where you and/or your team’s duties do not involve handling of cheques). | **…** | **…** | **…** | **…** |
| c). Cheque signatories / approval of electronic funds transfer. | **…** | **…** | **…** | **…** |
| **Supplier Accounts**  **Trigger Question - One or more of my staff and/or I are involved in set up, editing, review and/or reconciliation of supplier accounts (Y/N)**  **If not involved then filter skips next 3 statements, 1-3 below** | | | | | | | |
| 1 | Financial Activities  (Supplier Accounts) | Set up and editing of supplier information on financial systems is limited to authorised persons consistent with segregation of duty principles.  (Note: Not Relevant applies only where you and/or your team's duties do not involve set up or editing of supplier information). | **…** | **…** | **…** | **…** | This statement deals with segregation of duty in relation to the editing of supplier information.  Refer to ***NFR B1, Procurement, Section 4.3 Sourcing of suppliers*** <https://www.hse.ie/eng/about/who/finance/nfr/nfrb1.pdf> |
| 2 | Financial Activities  (Supplier Accounts) | Supplier Statements are reviewed and reconciled periodically to financial records, this includes reviewing debit balances and initiating recoveries, where applicable.  (Note: Not Relevant applies only where you and/or your team's duties do not involve supplier statement reconciliations and debit balance review and recovery). | **…** | **…** | **…** | **…** | This statement deals with the reconciliation of suppliers’ statements to financial records periodically including the review of debit balances on Supplier Listings.  For further information see the ***HSE’s Journal Entry and Balance Sheet Reconciliation Policy*** at <https://www.hse.ie/eng/about/who/finance/nfr/jebsrp.pdf> |
| 3 | Financial Activities  (Supplier Accounts) | There are controls and procedures to ensure the accurate recording of goods and services that have been received but not yet invoiced at period-end (accrual).  (Note: Not Relevant applies only where you and/or your team's duties do not involve preparing, reviewing or reversal of these "Goods Received Not Yet Invoiced" accruals). | **…** | **…** | **…** | **…** | This statement deals with accruals for goods and services received but not invoiced at period-end. All aspects of the statement must be met before you can answer Yes.  For further information see the ***HSE’s Journal Entry and Balance Sheet Reconciliation Policy*** at <https://www.hse.ie/eng/about/who/finance/nfr/jebsrp.pdf> |

GRANTS TO OUTSIDE AGENCIES

Statements linked to Introductory Question: "Do your duties or your team's duties require you/them to manage or administer any element of the HSE’s relationship with outside agencies i.e. Section 38 or Section 39 funded agencies, either voluntary or commercial who are funded to provide personal health and social services?"

| **No** | **Core/ Specialist** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Governance and Compliance** | | |  |  |  |  | |  |
| 1 | Grants to Outside Agencies | I am aware of and understand the key requirements included in NFR B6 Section 38 and 39 Arrangements, in particular those requirements that are relevant to my role in the HSE. | **…** | **…** |  |  | | Refer to **NFR B6 Section 38 and Section 39 Arrangements** National Financial Regulation <https://www.hse.ie/eng/about/who/finance/nfr/nfrb6.pdf>  Training Resources including [HSeLanD](https://www.hseland.ie/dash/Account/Login) “Understand the NFRs” eLearning course and individual training videos by NFR are available to access here  <https://www.hse.ie/eng/about/who/finance/nfr/resources-training.html> |
| 2 | Grants to Outside Agencies | NFR B6 and the Operating Procedures, are followed in relation to the establishment of new and the renewal of existing arrangements where external Agencies are to be funded for the provision of health and personal social services.  (Note: ‘Not Relevant’ applies only where you are not involved in the process of establishing or renewing arrangements with external agencies for the provision of health and personal social services.) | **…** | **…** | **…** | **…** | | This statement deals with the establishment of new AND the renewal of existing arrangements.  ***NFR B6 Section 2*** outlines the ***Governance process***, depending on the type of arrangement e.g. Section 38 or Section 39 Service Arrangements, National Lottery Funding.  For information on the standard application and negotiation control process see <https://www.hse.ie/eng/services/publications/non-statutory-sector/application-and-negotiation-process.html> |
| 3 | Grants to Outside Agencies | The following core elements are considered for the establishment and/or annual renewal of all services and funding provided to external Agencies:  (Note: ‘Not Relevant’ applies only where you are not involved in the establishment or annual renewal of service and funding agreements with external agencies).   1. Clearly identified needs assessment for the Services which are in line with National Service Plan priorities. | **…** | **…** | **…** | **…** | | This statement deals with the establishment of new AND the annual renewal of existing arrangements of services and funding provided to external Agencies.  You are given four distinct statements within the online version of the ICQ and you must address each one.  The Compliance Unit – Non-Statutory Sector part of the HSE website should assist you, see <http://www.hse.ie/eng/about/Non_Statutory_Sector/> |
| 1. Clearly identified outcomes and performance measurements in line with National Service Plan priorities. | **…** | **…** | **…** | **…** | |
| 1. Identified Quality standards, clinical and corporate governance processes. | **…** | **…** | **…** | **…** | |
| 1. Identified Costs associated with the Services to be delivered which demonstrate value for money. |  |  |  |  | |
| 4 | Grants to Outside Agencies | a). There is National Standard Governance Documentation, Service Arrangement or Grant Aid Agreement, in place for all externally provided services in line with NFR B6.  (Note: ‘Not Relevant’ response only applies to these statements where you are not required to administer a Service Arrangement and/or Grant Aid Agreement document as part of your role). | **…** | **…** | **…** | **…** | | You are given five distinct statements within the online version of the ICQ and you must address each one.  See <https://www.hse.ie/eng/about/non-statutory-sector/> which provides the relevant documentation on each of the arrangement types. |
| b). Each individual funding arrangement is reviewed annually to ensure it is utilising the relevant current National Standard Governance Documentation. | **…** | **…** | **…** | **…** | |
| c). The Service Arrangement / Grant Aid Agreement is signed by both the Agency and the delegated assignee within the HSE. | **…** | **…** | **…** | **…** | |
| d). They are signed in a timely manner with Service Arrangements Part 1 and Healthcare Provider Specific Requirements (HPSR) signed by the 28th February of each year. | **…** | **…** | **…** | **…** | |
| e). All funding arrangements are recorded on the Service Provider Governance (SPG) online system. | **…** | **…** | **…** | **…** | |
| **Performance Monitoring** | | |  |  |  |  | |  |
| 5 | Grants to Outside Agencies | Responsibility for the management and monitoring of External Agencies is distributed appropriately across the team, taking into account the volume and complexity of the services and funding provided, in line with the Operational Procedures and Guidelines. | **…** | **…** | **…** | **…** | | See ***NFR B6 Section 3 Performance monitoring and management*** <https://www.hse.ie/eng/about/who/finance/nfr/nfrb6.pdf> |
| 6 | Grants to Outside Agencies | a) The performance requirements are clearly stipulated in the governance documentation (e.g. Service Arrangement/Grant Aid Agreement Schedules).  (Note: ‘Not Relevant’ applies only where you are not required to administer or monitor any performance or returns documentation as part of your role). | **…** | **…** | **…** | **…** | | This is a very detailed statement which is divided into three subparts, with the second subpart further subdivided into seven parts. You must address all aspects of each statement.  See ***NFR B6 Section 3 Performance monitoring and management*** <https://www.hse.ie/eng/about/who/finance/nfr/nfrb6.pdf> |
| b) Periodic reporting returns are outlined in the Service Arrangement and when received they are reviewed by relevant HSE assigned staff, with appropriate competencies, measuring actual outturn against commissioned services: -  (Note: 'No' applies where you as a manager/ administrator of a Service Arrangement/Grant Aid Agreement are not aware of the content of the relevant returns and reviews)  (Note: ‘Not Relevant’ applies only where you are not required to administer or monitor any performance or returns documentation as part of your role)   * Finance * Staffing General * Service Activity * KPI * Quality, Safety and Service Improvement * Complaints (Bi Annual requirement Schedule 8) * Service User Satisfaction | **…** | **…** | **…** | | **…** |
|  |  | c) Monitoring meetings are attended by the appropriate HSE and Agency personnel, and held at the relevant frequency, in line with the requirements of NFR B6 and Operational Procedures. | **…** | **…** | **…** | **…** | |
| 7 | Grants to Outside Agencies | The quality and safety of services provided are evaluated regularly and confirmed as meeting the required standards and if not meeting standards, action is taken to address the areas of non-compliance.  (Note: ‘Not Relevant’ applies only where you are not required to review external arrangements for quality and safety considerations). | **…** | **…** | **…** | **…** | | This deals specifically with Quality and Safety.  There are two statements that you must consider – one on evaluating the quality and safety of services provided AND confirming that the required standards are met. The other where the standards are not met, you must provide confirmation that proactive action is being taken to address the areas of non-compliance. |
| 8 | Grants to Outside Agencies | The governance information requirements as outlined in the Service Arrangement are adhered to and Agencies submissions are reviewed by relevant HSE personnel.  (Note: ‘Not Relevant’ applies only where you are not required to review governance information relating to outside agencies). | **…** | **…** | **…** | **…** | | See Schedule 5 of the relevant Service Arrangement for the Controls Assurance requirement.  You must confirm that it is being adhered to AND that submissions by the Agencies are reviewed by the relevant HSE personnel.  To provide a Yes response, you must address both aspects of the statement. |
| 9 | Grants to Outside Agencies | a) Audited Financial Statements and External Auditors management letters are received and reviewed for Agencies in receipt of above €150k per annum, and a reconciliation of the HSE Allocation is performed by relevant HSE personnel.  (Note: ‘Not Relevant’ applies only where you are not responsible for the financial management/oversight of the Service Arrangement/Grant Aid Agreement).  b) Annual Financial Monitoring Returns are received and reviewed for Agencies in receipt of above €250k per annum.  (Note: ‘Not Relevant’ applies only where you are not responsible for the financial management/oversight of the Service Arrangement/Grant Aid Agreement).  c) A Chairpersons Statement is received and reviewed for Agencies in receipt of below €150k per annum. The Chairpersons Statement provides assurances that the funding was used for the purpose given, in line with the contractual terms.  (Note: ‘Not Relevant’ applies only where you are not responsible for the financial management/oversight of the Service Arrangement/Grant Aid Agreement). | **…** | **…** | **…** | **…** | | There are three statements – one with agencies in receipt of above €150k per annum, one with agencies in receipt of above €250k per annum and the other with agencies in receipt of below €150k per annum.  In order to answer you must address each aspect of each statement.  See <https://www.hse.ie/eng/about/non-statutory-sector/> which provides the relevant documentation on each of the arrangement types.  See ***NFR B6 Section 4 Compliance requirements***  <https://www.hse.ie/eng/about/who/finance/nfr/nfrb6.pdf> |
| **…** | **…** | **…** | **…** | |
| **…** | **…** | **…** | **…** | |
| 10 | Grants to Outside Agencies | In line with the terms of the National Standard Governance Documentation, agencies are notified in a timely fashion of non-compliance with contractual terms and where non-compliance has occurred, prompt corrective action is taken to ensure proper resolution, in line with the terms of the Governance Documentation.  (Note: "Not Relevant" applies only where you are not required to monitor compliance as part of your role). | **…** | **…** | **…** | **…** | | This statement deals with prompt corrective action where non-compliance occurs.  See <https://www.hse.ie/eng/about/non-statutory-sector/> for the relevant Governance Documentation. |
| 11 | Grants to Outside Agencies | A file is maintained at each HSE funding location for each HSE funded Agency, which is in accordance with the Operational Procedures, and available for review.  (Note: ‘No’ applies where you are aware that there is no file maintained for at least one HSE funded agency).  (‘Not Relevant’ applies only where you have no oversight of agency files as part of your role). | **…** | **…** | **…** | **…** | | This statement addresses the requirement for a file to be maintained at each funding location which is available for review. |

Capital Projects and Property Transactions

Statements linked to Introductory Question: "Have you and/or your staff been involved in any Capital Projects or Property Transactions in 2025?"

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **Core/ Specialist** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| 1 | Capital Projects and Property Transactions | I have engaged with HSE Capital & Estates in relation to the progression of all Capital projects in line with the HSE Capital Projects Manual and Approval Protocol.  (Note: A “Not Relevant” response applies if you (or your staff) were not involved in any Capital Projects in the past year). | **…** | **…** | **…** | **…** | Refer to ***HSE Capital Projects Manual and Approval Protocol*** at <https://dochub.healthservice.ie/hse-capital-and-estates/>  As per ***NFR B1 Procurement, Section 9 Capital expenditure***, projects of a capital nature which are funded using non–capital monies (such as paid for out of revenue budgets) where the value of the project value is greater than €500,000 must be treated as capital projects.  <https://www.hse.ie/eng/about/who/finance/nfr/nfrb1.pdf> |
| 2 | Capital Projects and Property Transactions | I have engaged with HSE Capital & Estates in relation to the progression of all Property transactions in line with the HSE Property Protocol.  (Note: A “Not Relevant” response applies if you (or your staff) were not involved in any Property transactions in the past year). | **…** | **…** | **…** | **…** | Refer to ***HSE Property Protocol*** at <https://dochub.healthservice.ie/hse-capital-and-estates/>  See all ***NFR B1 Procurement, Section 10 Property transactions*** [*https://www.hse.ie/eng/about/who/finance/nfr/nfrb1.pdf*](https://www.hse.ie/eng/about/who/finance/nfr/nfrb1.pdf) |
| 3 | Capital Projects and Property Transactions | I have ensured that I and/or my staff have declared any conflicts of interest or perceived conflict of interest in relation to any property transactions or works contracts entered into by the HSE and have put in place all necessary safeguards in relation to same. | **…** | **…** | **…** | **…** | Refer to ***HSE’s Code of Governance Section 5.3 Conflict of interest policy*** at <https://about.hse.ie/publications/hse-code-of-governance-2021/> |

Statements linked to Capital & Estates Division Selection

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **Core/ Specialist** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| 1 | Capital & Estates | A Fixed Asset Register for Land & Buildings (3i/NEIS RE Database) is maintained by me and/or my team in accordance with NFR B7 Property and Equipment (Section 2.4.4).  (Note: ‘Not Relevant’ applies only where you do not have responsibility for providing details of any Land or Building assets in your area or maintaining an asset register i.e. Property Database). | **…** | **…** | **…** | **…** | Refer to ***NFR B7 Property and Equipment, Section 2.4.4 Capital and Estates*** <https://www.hse.ie/eng/about/who/finance/nfr/nfrb7.pdf> |
| 2 | Capital & Estates | My team and/or I have ascertained the relevant Tax Advice to determine the VAT implication on all property transactions in line with HSE Property Protocol. | **…** | **…** | **…** | **…** | Refer to ***HSE Property Protocol*** at <https://dochub.healthservice.ie/hse-capital-and-estates/>  Staff must be aware that VAT may arise on leases/licences and property transactions.  Tax Training & General Queries  Email: [taxqueries@hse.ie](mailto:taxqueries@hse.ie) |

INCOME AND CASH

Statements linked to Introductory Question: "Does your role, or the role of those you line manage, involve the supervision or direct handling of Income/Cash?"

*Note: Income includes cash, cheques, credit/debit cards, electronic payments*

| **No** | **Core/ Specialist** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | Income and Cash | I am aware of and understand the requirements included in NFR B2 Income, Charges and Debtors and B5 Banking, Cash and Card payments. | **…** | **…** |  |  | Refer to ***NFR B2 Income, Charges and Debtors*** and ***NFR B5 Banking, Cash and Card Payments*** National Financial Regulations <https://www.hse.ie/eng/about/who/finance/nfr/nfr-docs.html>  Training Resources including [HSeLanD](https://www.hseland.ie/dash/Account/Login) “Understand the NFRs” eLearning course and individual training videos by NFR are available to access here  <https://www.hse.ie/eng/about/who/finance/nfr/resources-training.html> |
| 2 | Income and Cash | All income and cash sources have been identified and the appropriate controls and recording processes have been implemented. | **…** | **…** | **…** | **…** | For more information on cash and bank controls please refer to NFR B5, section 9.  <https://www.hse.ie/eng/about/who/finance/nfr/nfrb5.pdf> |
| 3 | Income and Cash | My team and I ensure that all income and cash is collected, receipted, recorded, held, disbursed and banked properly and promptly in accordance with NFR B5. | **…** | **…** | **…** | **…** | For more information on cash and bank controls please refer to ***NFR B5 Banking, Cash and Card Payments***, Section 9, Cash and bank controls.  <https://www.hse.ie/eng/about/who/finance/nfr/nfrb5.pdf> |
| 4 | Income and Cash | Cash / cheques are kept in a locked safe while on the premises AND access to this safe is restricted to designated staff members.  Alternatively, in locations where no safe exists stringent security measures are in place including storage in a lockable box in a lockable cupboard and restricting access accordingly. | **…** | **…** | **…** | **…** | You need both parts of the statement in order to answer Yes (i.e. cash and cheques are kept securely and access is restricted). |
| 5 | Income and Cash | A list of all safes is maintained including location, type and insurance limit. This should be reviewed annually by a designated officer and the particulars of the safe notified to the area insurance administrator. | **…** | **…** | **…** | **…** | The requirement to ensure appropriate levels of insurance and safe particulars are outlined in section ***NFR B5 Banking, Cash and Card Payments,*** Section 9.2.1 New cash collection locations controls  <https://www.hse.ie/eng/about/who/finance/nfr/nfrb5.pdf> |
| 6 | Income and Cash | There is a process in place to ensure that numbered receipts (both manual and/or electronic) are:  > issued;  > recorded;  > and a copy retained for all forms of payment received (e.g. cash, cheques, credit/debit cards, electronic payments)  (Note: ‘Not Relevant’ applies only where you / your team do not handle income and cash). | **…** | **…** | **…** | **…** | For more information on receiving and depositing cash see ***NFR B5 Banking, Cash and Card Payments***, section 9.2, Receiving or depositing items.  <https://www.hse.ie/eng/about/who/finance/nfr/nfrb5.pdf> |
| 7 | Income and Cash | Receipts are reconciled at least monthly to invoices raised and to entries in the general ledger.  (Note: ‘Not Relevant’ applies only where you have no involvement in the reconciliation process). | **…** | **…** | **…** | **…** | Please refer to section ***NFR B5 Banking, Cash and Card Payments,*** Section 9.6 Bank reconciliations for further information.  <https://www.hse.ie/eng/about/who/finance/nfr/nfrb5.pdf> |
| 8 | Income and Cash | An aged debtors listing is prepared and approved periodically and there is a satisfactory process in place to follow up on overdue accounts. Uncollectable accounts are identified and written off as appropriate.  (Note: appropriate Segregation of Duties should always be in place for all activities). | **…** | **…** | **…** | **…** | Please refer to section ***NFR B2, Income, Charges and Debtors,*** Section 2.2 Raising charges and Section 2.7 Bad debts for further information.  <https://www.hse.ie/eng/about/who/finance/nfr/nfrb2.pdf>  You need ALL parts of the statement in order to answer Yes. |
| **Segregation of Duty** | | |  |  |  |  |  |
| 9 | Income and Cash | ​Appropriate segregation of duties exist to ensure the following functions are not performed by the same individual:  (1) authorising and processing payments  (2) handling cash and cash equivalents  (3) receipting or posting of cash and cash equivalent  (4) completing accounts reconciliations  (Note: appropriate Segregation of Duties should always be in place for all activities). | **…** | **…** | **…** |  | Please refer to section ***NFR B5 Banking, Cash and Card Payments,*** Section 11.1 Segregation of duties for further information.  <https://www.hse.ie/eng/about/who/finance/nfr/nfrb5.pdf> |
| **Tax** | | |  |  |  |  |  |
| 10 | Income and Cash | When reviewing, processing or accounting for non-medical income receipts (such as hospital car parks) I have ascertained whether VAT applies and, if applicable, the correct rate.  (Not Relevant applies only where you do not handle, process or review any non-medical income). | **…** | **…** | **…** | **…** | Contact the tax department on [taxqueries@hse.ie](mailto:taxqueries@hse.ie) for advice on the application of VAT where required. |

MOVEMENT OF HSE FUNDS

Statement linked to Introductory Question: "Does your role, or the role of those you line manage, involve the movement of funds in and out of HSE bank accounts?"

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **Core/ Specialist** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| 1 | Movement of HSE Funds | Movement of funds in and out of bank accounts is performed only on the written instruction of two designated / authorised individuals. | **…** | **…** | **…** |  | For more information on ***cash and bank controls*** please refer to ***NFR B5 Banking, Cash and Card Payments, Section 9***.  <https://www.hse.ie/eng/about/who/finance/nfr/nfrb5.pdf> |

Procurement Cards and Fuel Cards

Statements linked to introductory question:

"I, or some who reports to me, currently have any of the following:

1. Procurement Card only (Q1-4)

2. Fuel Card only (Q1/4/5)

3. Both a Procurement Card and Fuel Card (ALL)

4. None of the above in 2025 (None)"

| **No** | **Core/ Specialist** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | Card Filter:  1, 2 or 3 | I am aware of and understand the key requirements included in NFR B5 Banking Cash and Card Payments. | **…** | **…** |  |  | Refer to ***NFR B5 Banking, Cash and Card Payments*** National Financial Regulation [hse.ie/eng/about/who/finance/nfr/nfrb5.pdf](https://www.hse.ie/eng/about/who/finance/nfr/nfrb5.pdf)  Training Resources including [HSeLanD](https://www.hseland.ie/dash/Account/Login) “Understand the NFRs” eLearning course and individual training videos by NFR are available to access here  <https://www.hse.ie/eng/about/who/finance/nfr/resources-training.html> |
| 2 | Card Filter:  1 or 3 | Where I, and/or those who report to me (if applicable), have a Procurement Card the relevant mandatory [HSeLanD](https://www.hseland.ie/dash/Account/Login) training has been completed. | **…** | **…** |  |  | Mandatory ***Procurement Card Training*** module is available on [HSeLanD](https://www.hseland.ie/dash/Account/Login); certificate of completion must be held on file for all cardholders. |
| 3 | Card Filter:  1 or 3 | **If you agree with the below statement, please select "YES" as your response:**  My team and/or I **did not** use **Procurement Cards** for personal use, split purchases, to obtain cash (with exceptions, see info. bubble) or for inappropriate purchases (ref. NFR-B5, Section 4). | **…** | **…** |  |  | Refer to ***NFR B5 Banking, Cash and Card Payments, Section 4 Where cards cannot be used*** [hse.ie/eng/about/who/finance/nfr/nfrb5.pdf](https://www.hse.ie/eng/about/who/finance/nfr/nfrb5.pdf)  Please answer **YES** if you agree with this statement i.e. if cards were **not** used for any of these purposes.  Cards must **NOT** be used for the following:  i. Personal and private use  ii. Split Purchases to divide a larger purchase which is over the cardholder's single purchase limit  iii. To get cash (except to top up petty cash or to deliver emergency cash in HSE service areas e.g. foster care settings (prior written approval from AND of Service/equivalent grade required).  iv. Inappropriate purchases incl. transactions over the card limit, entertainment or hospitality (at times there are some exceptions for community type Service Managers, see specifics in NFR), supplies from a source other than the designated supplier(s),  v. Paying bills that are due on credit accounts which should only be paid through the accounts payable process. |
| 4 | Card Filter:  1, 2 or 3 | My team and/or I retain supporting documentation (such as receipts) for each purchase and we maintain a Purchasing Transaction Log which is reviewed, reconciled and certified as accurate on a monthly basis. | **…** | **…** |  |  | Refer to ***NFR B5 Banking, Cash and Card Payments, Section 8.6.1 Card purchase documentation*** [hse.ie/eng/about/who/finance/nfr/nfrb5.pdf](https://www.hse.ie/eng/about/who/finance/nfr/nfrb5.pdf)  The Purchasing Transaction Log must be completed on a monthly basis and sent to the relevant Line Manager for review and approval. |
| 5 | Card Filter:  2 or 3 | All **fuel cards** in my area of responsibility are issued to one vehicle only AND used to purchase fuel and/or car wash for that vehicle ONLY. | **…** | **…** |  |  | Refer to ***NFR B5 Banking, Cash and Card Payments, Section 7.3 Fuel card usage***  [hse.ie/eng/about/who/finance/nfr/nfrb5.pdf](https://www.hse.ie/eng/about/who/finance/nfr/nfrb5.pdf) |

PATIENTS’ PRIVATE PROPERTY

Statements linked to Introductory Question: "Do your duties or your team's duties require you/them to manage or administer any element of the HSE’s Patient Private Property Process?"

| **No** | **Core/ Specialist** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | Patients’ Private Property | I am aware of and understand the key requirements included in NFR C1 Patients' Private Property and Finances, NFR C2 Community Residence Finances and PPP Guidelines, in particular those requirements that are relevant to my role in the HSE. | **…** | **…** |  |  | Refer to ***NFR C1 Patients’ Private Property and Finances*** and ***NFR C2 Community Residence Finances*** National Financial Regulations  [hse.ie/eng/about/who/finance/nfr/nfrc1.pdf](https://www.hse.ie/eng/about/who/finance/nfr/nfrc1.pdf)  <https://www.hse.ie/eng/about/who/finance/nfr/nfrc2.pdf>  Training Resources including [HSeLanD](https://www.hseland.ie/dash/Account/Login) “Understand the NFRs” eLearning course and individual training videos by NFR are available to access here  <https://www.hse.ie/eng/about/who/finance/nfr/resources-training.html> |
| 2 | Patients’ Private Property | Adequate segregation of the following duties (e.g. responsibilities are spread to more than one person or department) exist in the following areas:  a) Lodgements and withdrawals from bank account  (Note: 'Not Relevant' applies only where you are not involved in making lodgments or withdrawals as part of your role)  b) Use of the prescribed 'PPP Withdrawal Form' when issuing of cheques and cash  (Note: 'Not Relevant' applies only where you are not involved in withdrawals as part of your role)  c) Maintenance of account signatories  (Note: 'Not Relevant' applies only where you have no oversight of account signatories)  d) Transfer of funds to and from PPP Central Unit  (Note: 'Not Relevant' applies only where you are not involved in transfers to or from PPP Central Unit as part of your role) | **…** | **…** |  | **…** | See ***NFR C1 Patients’ Private Property, Section 14 Security and Segregation of Duties***  [hse.ie/eng/about/who/finance/nfr/nfrc1.pdf](https://www.hse.ie/eng/about/who/finance/nfr/nfrc1.pdf)  and ***NFR C2 Community Residence Finances, Section 1.4.2 Segregation of Duties***  <https://www.hse.ie/eng/about/who/finance/nfr/nfrc2.pdf> |
| **…** | **…** |  | **…** |
| **…** | **…** |  | **…** |
| **…** | **…** |  | **…** |
| 3 | Patients’ Private Property | My team and/or I use all prescribed PPP forms as per the PPP Guidelines, with appropriate approvals obtained prior to processing.  (Note: ‘Not Relevant’ applies only where you and/or your team are not involved in processing prescribed PPP forms as part of your role) | **…** | **…** |  | **…** | Refer to the ***PPP Guidelines*** for further information  <https://www2.healthservice.hse.ie/organisation/national-pppgs/patients-private-property-guidelines/> |
| 4 | Patients’ Private Property | All PPP bank account cheque signatories are authorised in writing.  (Note: ‘Not Relevant’ applies only where you have no oversight of cheque signatories) | **…** | **…** |  | **…** | See ***NFR C1 Patients’ Private Property, Section 7.2.3 Holding PPP Funds*** for further information  [hse.ie/eng/about/who/finance/nfr/nfrc1.pdf](https://www.hse.ie/eng/about/who/finance/nfr/nfrc1.pdf) |
| 5 | Patients’ Private Property | Monthly PPP Bank Reconciliations and local Cash Control Accounts are completed and reconciled in a timely fashion.  (Note: ‘Not Relevant’ applies only where you have no involvement or oversight of reconciliations) | **…** | **…** |  | **…** | See section ***NFR B5 Banking, Cash and Card Payments, Section 9.6 Bank reconciliations***  <https://www.hse.ie/eng/about/who/finance/nfr/nfrb5.pdf> |
| 6 | Patients’ Private Property | All State allowances such as State Pensions and Disability Allowances are receipted through PPP Central Unit, Tullamore.  (Note: ‘Not Relevant’ applies only where you have no involvement or oversight of the transfer of State allowances) | **…** | **…** |  | **…** | See ***NFR C1 Patients’ Private Property, Section 7.1 PPP accounts overview***  [hse.ie/eng/about/who/finance/nfr/nfrc1.pdf](https://www.hse.ie/eng/about/who/finance/nfr/nfrc1.pdf) |
| 7 | Patients’ Private Property | a) Surplus/dormant client PPP funds are transferred to PPP Central Unit on a regular basis.  (Note: ‘Not Relevant’ applies only where you are not involved in surplus/dormant client PPP funds as part of your role)  b) Balances held in respect of deceased/discharged clients are followed up with appropriate enquiries to effect payment to the entitled person(s) or Chief State Solicitor’s Office as appropriate.  (Note: ‘Not Relevant’ applies only where you are not involved in surplus/dormant client PPP funds as part of your role) | **…** | **…** |  | **…** | See ***NFR C1 Patients’ Private Property, Section 7.1 PPP accounts overview*** and ***Section 11.7.3 Note on Dormant PPP Accounts*** [hse.ie/eng/about/who/finance/nfr/nfrc1.pdf](https://www.hse.ie/eng/about/who/finance/nfr/nfrc1.pdf) |
| **…** | **…** |  | **…** | See ***NFR C1 Patients’ Private Property, Section 7.3 Using PPP funds*** and ***Section 11 Deceased clients*** [hse.ie/eng/about/who/finance/nfr/nfrc1.pdf](https://www.hse.ie/eng/about/who/finance/nfr/nfrc1.pdf) |
| 8 | Patients’ Private Property | All PPP Bank charges are settled by year-end close-off.  (Note: ‘Not Relevant’ applies only where you are not involved in year-end settlement of bank charges) | **…** | **…** |  | **…** | See ***NFR C1 Patients’ Private Property, Section 8 PPP reporting requirements***  [hse.ie/eng/about/who/finance/nfr/nfrc1.pdf](https://www.hse.ie/eng/about/who/finance/nfr/nfrc1.pdf) |
| 9 | Patients’ Private Property | All monies held on behalf of clients are recorded on the PPP system, including cash given by next of kin, save where clients with capacity instruct otherwise and keep it on their person.  (Note: ‘Not Relevant’ applies only where you are not involved in the holding of client monies) | **…** | **…** |  | **…** | See ***NFR C1 Patients’ Private Property, Section 7 Managing PPP Funds***  [hse.ie/eng/about/who/finance/nfr/nfrc1.pdf](https://www.hse.ie/eng/about/who/finance/nfr/nfrc1.pdf) |
| 10 | Patients’ Private Property | Where supported banking arrangements are provided to clients with limited capacity, adequate controls are in place to safeguard the clients' funds in line with NFR C2 - Community Residence Finances.  (Note: 'Not Relevant' applies only where you have no oversight or involvement with client banking arrangements as part of your role) | **…** | **…** |  | **…** | See ***NFR C2 Community Residence Finances*** <https://www.hse.ie/eng/about/who/finance/nfr/nfrc2.pdf> |

INTERNATIONAL TRANSFER OF PERSONAL DATA

Statement linked to Introductory Question: "Do your responsibilities involve the international transfer of personal data?"

| **No** | **Core/ Specialist** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | International transfer of personal data | ONLY TO BE ANSWERED BY STAFF INVOLVED IN THE INTERNATIONAL TRANSFER OF PERSONAL DATA  Where my duties include the international transfer of personal data to third countries (countries outside the EEA where there is no adequacy agreement), I am aware of the implications of the Schrems II decision of the Court of Justice of the EU and the requirement to complete a Transfer Impact Assessment (TIA). Where required, I will seek appropriate advice from the Data Protection Office /Office of the Chief Information Officer/ Regional Deputy Data Protection Officers (DDPO’s) prior to transferring such data where the processing includes personal data. | **…** | **…** | **…** |  | Special rules apply to international transfers of personal data.  General Data Protection Regulation (GDPR) applies data protection rules across the European Economic Area (EEA). This includes all EU countries and Iceland, Liechtenstein and Norway. Transferring personal data to a destination outside the EEA (known as a third country) must comply with transfer mechanisms prescribed by GDPR.  See additional detail and related resources on the HSE Data Protection website: <https://healthservice.hse.ie/staff/procedures-guidelines/data-protection/international-transfer-of-personal-data/> |

Please note the other 2 CARP components are:

1. The Controls Assurance Statement
2. Statement of Positions Held

Both of these documents are available for offline review on the [CARP Support Website - Resources page](https://www.hse.ie/eng/about/who/finance/carp/carp-resources/carp-resources.html), see Preparation documents (doc #3 and doc #4). The sign-off of these documents and any related notes are captured within the survey site.