



2025 Controls Assurance Review Process (CARP)

Live from Tuesday 28th Oct 2025





Welcome to the 2025 CARP Training Session



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Overview



Overview

Why are we asked to complete the CARP?

- A number of tools are used to provide assurance to the CEO and Board around the effectiveness of our system of internal controls
 - The CARP is one of these tools, others include:
 - ✓ Audit Reports
 - ✓ Risk Registers
 - ✓ Management Reports and Subject Matter Specialist Reviews
- The CARP supports two HSE regulatory reporting requirements:



1. Report on the Effectiveness of the System of Internal Control

- The ***Health Acts*** and the ***Code of Practice for the Governance of State Bodies 2016*** require the HSE to complete a formal annual review of the effectiveness of our system of internal controls
- Completing the annual review ensures that the Board and the CEO have considered all aspects of risk management and internal controls for the year under review

2. Statement on the System of Internal Controls is published as part of the HSE's Annual Report

- The CARP gives managers the opportunity to provide input into this overall process



What is the CARP?

Covers a broad range of compliance areas



The CARP is not just a Finance process



When is it done?

Training Programme and CARP go-live Dates

- **2025 CARP Training Programme**
 - 10 sessions will be run throughout month of October into early November
 - It is recommended that all eligible staff attend **one** of these sessions
 - Information is distributed to participants based on eligible staff listings confirmed by each area
- **CARP Live – 6 weeks**
 - 28th October 2025 – 5th December 2025
- **Senior Leadership Team (SLT) CARP Live**
 - 12th January 2026 – 23rd January 2026





Who? - Scope

★ Updated Eligibility Criteria ★

All staff on pay grades with a point 1 salary equivalent to, or greater than, Grade VIII point 1*

What does this mean?

Staff do not become eligible by virtue of movement above the salary threshold within the salary scale for their role

Using below grade as an example, in year 7 the pay is greater than Grade VIII point 1, however this grade is still out of scope due to point 1 being below this threshold.

PHARMACIST, SENIOR	1/3/25	8	74,779	78,216	79,316	80,412	80,546	82,078	83,765	86,717
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This sounds like a subtle change however it actually reduces the eligibility listing significantly

*This includes agency staff and those in Temporary Higher Appointments (THAs)
Grade VIII point is currently €82,258, as at 1st August 2025





Elements of CARP

The survey site is a “one-stop shop” to complete all elements of the CARP

- ✓ Internal Controls Questionnaire (ICQ)
- ✓ Controls Assurance Statement
- ✓ Statement of Positions Held

The relevant documents and templates are available on the CARP Support Website* for offline review.



*Relevant details included in “Support & Contacts” section



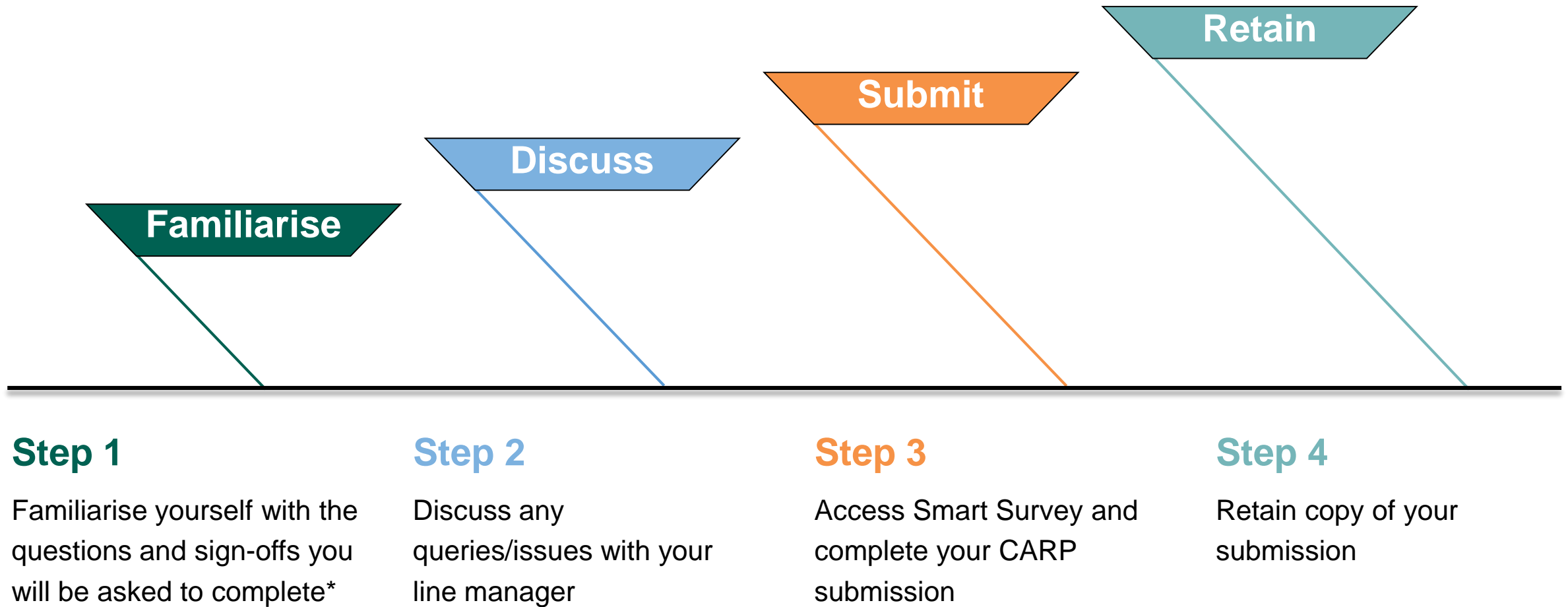
Benefits of CARP

- Annual review of the framework of controls in your area
- Opportunity to provide input on the controls process and demonstrate the strengths of compliance in your area
- Opportunity to provide meaningful feedback on potential concerns which can be used to develop action plans in your area
- Educational Tool – The ICQ provides examples of the controls which should be in place





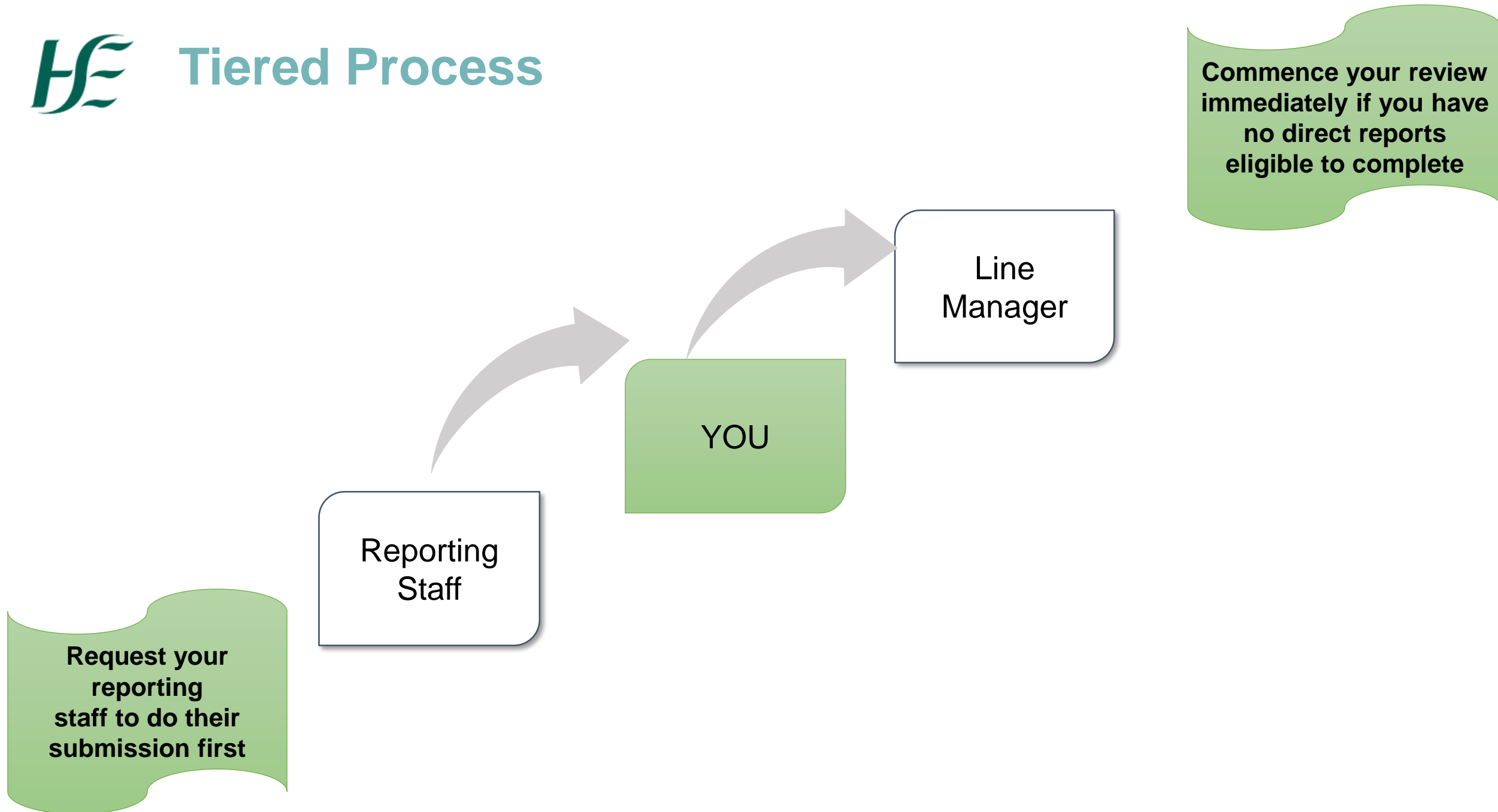
Suggested Approach



*All available on CARP support website



Tiered Process





Process Enhancements

Enhancements made to minimise disruption to staff and to allow the process to be completed as efficiently as possible

- ★ Defined scope to make eligible staff selection consistent across the organisation
- ★ Consistent eligibility criteria supports 100% participation
- ★ System enhancements that reduce the number of statements participants are required to complete depending on the nature of their role
- Online submission and electronic sign-off of all CARP requirements
- Moved CARP support website to a more accessible location – eliminating the need for a password to view it
- Improvements to guidance material and supporting documentation available to participants – incl. combined statements doc./guidance notes
- For those selected to participate in the external review process, remote review of responses via online meetings will be available
- Simplifying of the Leadership (SLT) CARP process





- What has changed?
 - Year on Year Updates
 - Let's Look At The New Statements



Statements Review

Thorough review completed on all sections and statements with Subject Matter Experts (SME's) to ensure:

- All statements are in line with the objective of the CARP
- No duplication of subject matter
- Statements are aligned to filters where possible
- Entire process will take less than 30 minutes for “Core” participant

A “Core” participant is someone who is not a Line Manager or a Budget Holder, and does not have any responsibilities/involvement in specific areas (more detail on next slide)



Internal Controls Questionnaire

Sections and Statements

NB to respond correctly to introductory questions

Core Statements

- These are relevant to all staff
- All participants answer these statements

Specialist Sections

- Full sections only answered by those involved in these areas
- Sections will be filtered in/out via Introductory Questions at the start of the survey

These 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



Statements



Key Year on Year Changes:

- 29 ICQ Statements Removed
- 5 ICQ Statements Added
- Filtering of Statement/Sections
 - 15 previously core statements now assigned to filters
 - 2 New Filters:
 - Claiming Travel & Subsistence
 - Approving Travel & Subsistence

Filter	No. of Statements
Line Manager	23
Budget Holder	5
<u>Specific Responsibilities:</u>	
Grants	22
Procurement	15
Patients' Private Property	14
Finance	12
Income & Cash	11
Procurement/Fuel Cards	5
Travel & Subsistence - approve	4
Travel & Subsistence - claim	1
Capital Projects / Capital Transactions	3
Data Protection (International Transfer of PD)	1
<u>Division Selection:</u>	
Technology & Transformation	6
Capital & Estates	5
Procurement	3
Human Resources	1

For example, if you are not a Line Manager, 23 statements will automatically be filtered out of your questionnaire based on your response to the “Are you a line manager?” introductory question.

A “Core” participant will now respond to 36 statements (previously 56).
A “Core” participant is someone who is not a Line Manager or a Budget Holder, and does not have any involvement in the “**Specific Responsibilities**” noted in this table.



New Statements

KEY POLICIES, PROCEDURES AND REQUIREMENTS

Two new statements:

- One additional Core statement
- One additional Specialist statement, linked to trigger question

1. 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.

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

2. Trigger 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):

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.

PAYROLL

One new statement:

- Linked to Line Manager filter

1. 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.



New Statements

PEOPLE

One new statement:

- Linked to Line Manager filter

1. 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.

PROCUREMENT

One new statement:

- Linked to Procurement filter

1. 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.



- CARP Online Process
 - Key Points & Tips
 - Answering Statements



CARP – online process

Some Points to Note

- **You are answering for**
 - You and Your Direct Reports only
 - If you don't have any Direct Reports you are answering on behalf of yourself only e.g. "***My team and/or I***" statements should be read as "***I...***"
- **Questionnaire/Statements**
 - Complete the survey offline before accessing Smart Survey
 - All "**Core**" ***statements*** appear first. These are statements that are relevant to all staff and answered by all CARP participants
 - Specialist sections then appear in order of popularity
 - Introductory questions filter specialist sections in/out
 - ***Ensure these introductory questions are answered correctly***
- **Info bubbles will provide more information throughout**
 - These notes and resources are also included in the offline **2025 CARP Statements incl. Guidance Notes** document





CARP – online process

Some Points to Note (cont'd)

- **Process will be live 28th Oct – 5th Dec**
 - ***Start as soon as possible to allow sufficient time***
 - *There may be internal deadlines set for your area*
- **Survey Link & Password will be emailed directly to those on eligible staff listings**
 - *Access is available on the CARP Support Website also*
- **Use the browser that works best for you**
 - *Chrome, Firefox, Microsoft Edge*
- **Input your contact details accurately especially email addresses**
 - *To ensure you and your manager receive a copy of completed survey*
- **Select the correct Health Region / Division from the drop down menu**
 - *CARP reporting is completed based off this area selection*
 - *If you are unsure please confirm correct selection with your line manager*





CARP – online process

Some Points to Note (cont'd)

- **Use the navigation functions** at the bottom of each page
 - “Previous Page” & “Next Page”
 - “Save and Continue Later”
- **“Save and Continue Later” function**
 - Progress saved and personalised link emailed to you
 - Access this link to bring you back into your survey
 - **Do not share** personalised link with others
 - **If you don’t have a reliable connection we recommend that you use this function regularly to avoid losing progress**
- **Free text commentary boxes** can be used to capture any other relevant commentary including noting any specific training needs you may have identified as you completed your CARP
- Click **“Finish Survey”** when you are ready to finalise and submit your survey
 - **You will not be able to re-access your survey after this point**

PREVIOUS PAGE

NEXT PAGE

SAVE AND CONTINUE LATER

PREVIOUS PAGE

FINISH SURVEY



Answering Statements

What do the response options mean?

A large, multi-colored pencil is positioned diagonally across the response options. The pencil has a green eraser, a light blue body, a blue band, and an orange body. The tip is black and pointed.

Yes

Yes

Indicates compliance – confirming awareness of the policy referenced in statement or confirming the control referenced is in place.

No

No

Indicates non-compliance – lack of awareness of policy referenced in statement or the control referenced is not in place. Highlighting potential weakness.

Work in Progress

Work in Progress

Indicates the control is not fully in place however work in this area is in progress that will address this potential weakness.

Not Relevant

Not Relevant

This statement/control may not be directly relevant to you or your area of responsibility.

Or in some cases this response is appropriate where a particular scenario did not arise during the year e.g. instance of fraud.



What happens after the CARP?

- External Review
- Reporting



External Review

- The external review primarily focuses on the reliability of the responses selected with the aim of providing additional assurance to the HSE.
- Sumer (previously known as ASM) will carry out the review in January 2026 with approx. 300 staff to discuss and review a sample of their responses. The sessions will be conducted remotely.
- Those selected will be contacted directly by Sumer to arrange a suitable time.
 - Contacts : name.surname@sumerni.co.uk / Tel – 0044 code
- Have copy of your CARP submission to hand for this meeting.
- You may be asked to provide some documentation to support your responses after this call (adhering to GDPR).





Feedback from 2024 External Review

Engagement with CARP Training

Given the variation to statements year on year, the relevance to the total population, and the availability of the training, it is good practice for staff to complete the training on an annual basis. Staff are encouraged to complete training even if they have completed it before.

Bypassing the “No” response (i.e. “Box Ticking”)

Instances identified where it was considered by Sumer and agreed with the interviewee during the interview that “No” was a more appropriate answer.

Line Managers who are reviewing these responses will not be alerted to any weakness, or training need, where one potentially exists.

Ultimately the responsibility for selecting the most suitable response lies with the interviewee.



Engagement with the “Understanding the NFR’s” elearning module

Governance and Compliance Team continue to direct employees to the new e-learning module on HSeLand and encourage completion of this module prior to completing the 2025 CARP.

Seeking clarity from line management

Instances identified where when discussed during the interviews, the interviewee’s knowledge of the control, or evidence to support the statement, could justify a revised answer.

Line manager support is very important as prior discussion may reduce erroneous responses.

Consider setting up team/group sessions to assist staff with completing the process especially where staff are completing it for the first time.



Monitoring & Reporting

- Weekly participation metrics are issued to each area when the CARP process is open
- Divisional Reports are issued to each area in Q1 2026 providing detailed commentary and analysis, as well as focused action plans, based on the responses submitted by each area
- The Governance & Compliance Team liaise with and support the areas to address action plan items in Q2/Q3
- The results of the CARP are presented in the ***Report on the Effectiveness of the System of Internal Control*** and are reflected in the ***Statement on Internal Control (SIC)***, which is included in the ***HSE Financial Statements and Annual Report***





- Summary
- Support & Contacts

HE Summary

Prepare:

- Review copy of the statements and the sign-off templates in advance
- Know where to obtain the supporting information
- Discuss any queries or concerns with your line manager

Remember:

- Direct reports complete theirs first before you commence (if applicable)
- You are answering for YOU and YOUR DIRECT REPORTS
 - If you don't have any direct reports you are answering on behalf of yourself only
- Further information and support available on a number of platforms – see next slide

**Process will be live
28 Oct 25 – 5 Dec 25**



**Link and password will be emailed
to all “eligible staff” directly**

***Start as soon as possible to
allow sufficient time***



Support & Contacts

CARP information is available on a number of platforms:

- CEO communication memo – issued 9th September
- Emails sent to staff on eligible staff listings received
- “Health Service News” emails
- Articles on “Staff News” website
- CARP Website – available now at:

<https://www.hse.ie/eng/about/who/finance/carp/>

If you have any other queries or require assistance with the survey site please contact the Governance & Compliance team Govn.Compliance@hse.ie

our health service

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Finance

- National Finance and Procurement Division
- Local Finance
- Finance Reform Programme
- Publications
- Finance locations and contact information
- Finance Staff Intranet
- National Financial Regulations
- Control Assurance Review Process**
 - CARP 2025
 - CARP Resources
 - CARP Training
 - External Review
 - Internal Control Questionnaire
 - Contact Details

About the Controls Assurance Review Process (CARP)

What is the Controls Assurance Review Process (CARP)?

Under the Code of Practice for the Governance of State Bodies, the HSE must complete a formal annual review of the effectiveness of its system of internal controls. One of the tools that is used to measure the effectiveness of the HSE's system of internal controls is the Annual Controls Assurance Review Process (CARP).

The key components of the CARP are:

- Internal Controls Questionnaire / 2025 CARP Statements - incl. Guidance Notes (Word, size 164 KB, 45 pages)
- 2025 Controls Assurance Statement (CAS) (PDF, size 233 KB, 3 pages)
- 2025 Statement of Positions Held (PDF, size 361 KB, 1 page)

The CARP allows us not only to identify potential areas and activities which may require additional support and focus but also assists in allowing us to highlight the strengths of our controls environment.

All components of the CARP are completed within the survey site. There is no requirement to print and manually sign any documents. The sign-offs and any related notes are captured within the survey site.

However, if you would like to review these documents in advance of completing the questionnaire they are available to access here:

- Internal Controls Questionnaire / 2025 CARP Statements - incl. Guidance Notes (Word, size 164 KB, 45 pages)
- 2025 Controls Assurance Statement (CAS) (PDF, size 233 KB, 3 pages)
- 2025 Statement of Positions Held (PDF, size 361 KB, 1 page)

- > **Control Assurance Review Process**
- > [CARP 2025](#)
- > [CARP Resources](#)
- > [CARP Training](#)
- > [External Review](#)
- > [Internal Control Questionnaire](#)
- > [Contact Details](#)



Feedback/Questions



Thank You For Your Continued Participation