



2024 Controls Assurance Review Process (CARP)

Live from Tuesday 29th Oct 2024





Welcome to the 2024 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



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

After a participant submits their survey, they and their line manager, will receive an automated email including a copy of their completed questionnaire for their records

*based on email addresses entered at start of questionnaire





Scope

Guidance

Staff at Grade 8 or equivalent salary and above are requested to complete this process (No change in scope year on year)

Note – if there are Grade 7 or below who believe they should be involved in this process please advise them to discuss with their line manager in advance. Similarly, a manager may request their staff to complete this process if deemed appropriate.





Key Dates

Training Programme and CARP go-live Dates

- **2024 CARP Training Programme**
 - 10 sessions will be run throughout month of October into early November
 - Information is distributed to participants based on eligible staff listings received by G&C Team
- **CARP Live – 6 weeks**
 - 29th October 2024 – 6th December 2024
- **Senior Leadership Team (SLT) CARP Live**
 - 13th January 2025 – 24th January 2025





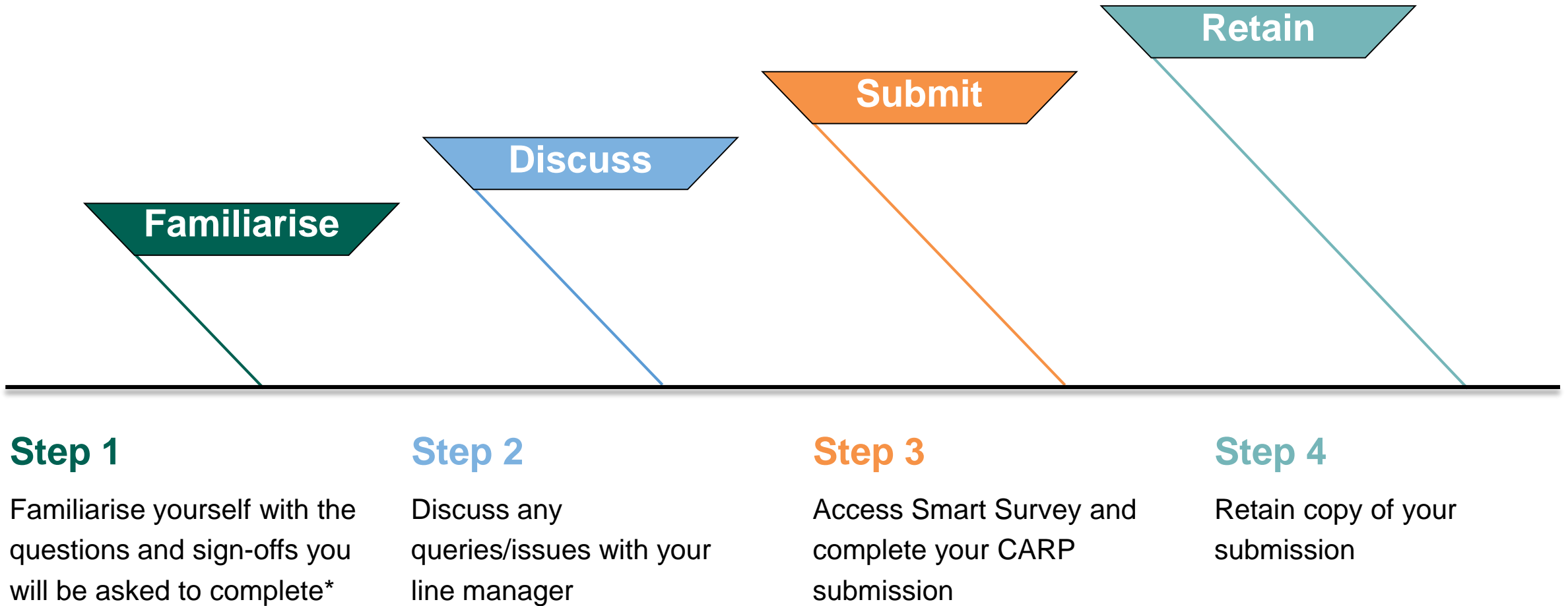
Benefits of CARP

- 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





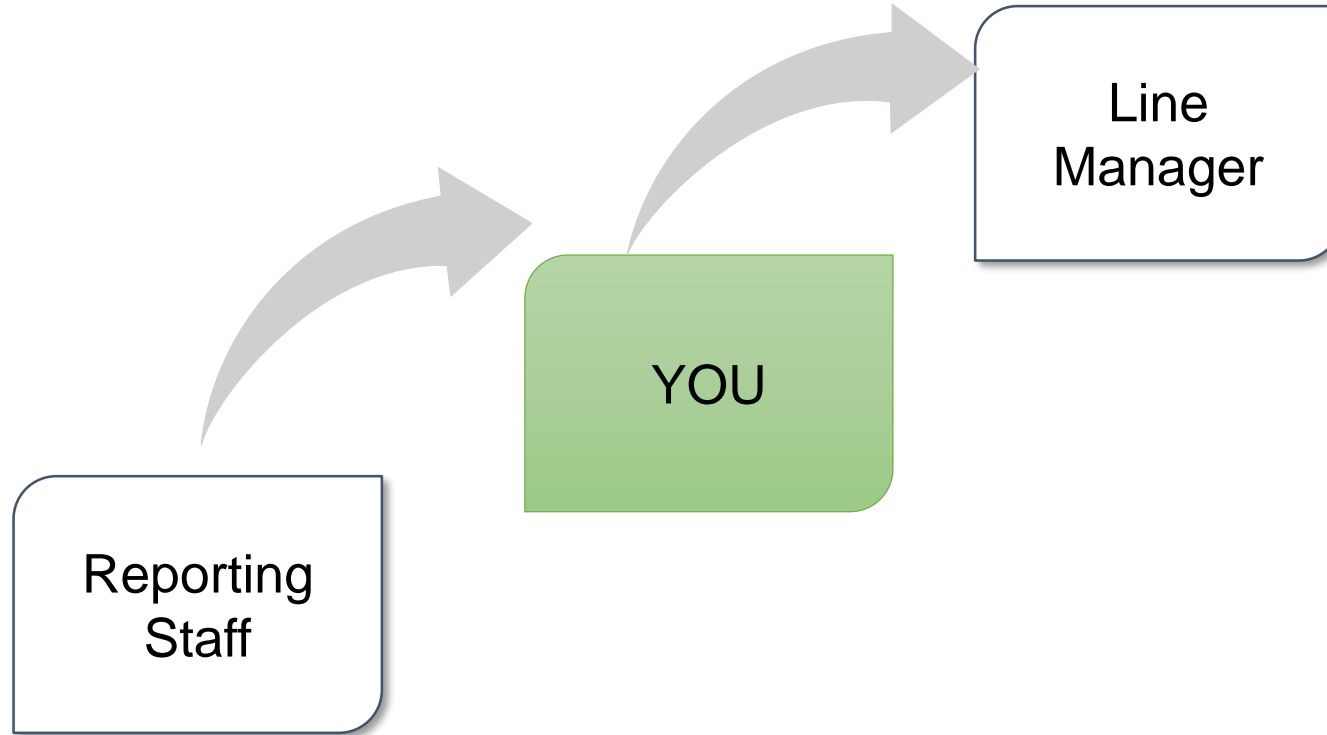
Suggested Approach



*All available on CARP support website



Tiered Process



Request your reporting staff to do their submission first

Commence your review immediately if you have no direct reports eligible to complete



Process Enhancements

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

- Online submission and electronic sign-off of all CARP requirements
- System enhancements that reduce the number of statements participants are required to complete depending on the nature of their role
- 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





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



CARP – online process

Some Points to Note

- **Control Statements**
 - 11 subject areas
 - Tip – Complete the survey offline before accessing Smart Survey
- **Includes both core and specialist sections/statements**
 - Introductory and trigger questions filter specialist statements in/out
 - Ensure these introductory and trigger questions are answered correctly
 - Answer all questions provided
- **Info bubbles will provide more information throughout**
 - These notes and resources are also included on the offline statements document
- **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...*”





CARP Online

Tips

- **Process will be live 29th Oct – 6th 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*





ICQ Online - Tips

- Use the **navigation functions** at the bottom of each page

- “Previous & Next Page”
- “Save and Continue Later”

PREVIOUS PAGE

NEXT PAGE

- “**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

SAVE AND CONTINUE LATER

- **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

- 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

FINISH SURVEY



Internal Controls Questionnaire

Sections and Statements

NB please respond correctly to introductory and trigger questions within the survey

Core Statements

- All participants answer these statements (there are some core statements in each “Mix” section)

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

Mix Sections (both core and specialist statements)

- Statements filtered in/out via introductory questions at the start of the survey or via trigger questions within the survey such as:
 - ✓ Are you a Line Manager?
 - ✓ Are you a Budget Holder?
 - ✓ Does your role involve Finance activities or specific Data Protection or Procurement activities?
 - ✓ Do you work in Technology & Transformation, HR, Procurement or Capital & Estates divisions?



Internal Controls Questionnaire

Sections and Statements

NB please respond correctly to introductory and trigger questions within the survey

Specialist Section	Mix Section
Income & Cash	Key Policies, Procedures & Requirements*
Grants to Outside Agencies	Financial Reporting & Financial Monitoring
Patients' Private Property	Payroll - Employee and Line Manager Responsibilities
	Travel & Subsistence/Other Staff Costs
	Procurement*
	Fixed Assets*
	People Management*
	Information Technology*

*additional filters added



Answering Statements

What do the response options mean?



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



Year on Year Updates

- **ICQ Statement Updates**

- Wording updates – plain English
- Further guidance on response options
- New Statements – see next section
- 18 statements removed



- **Filtering of Statements/Sections**

- 15 previously core statements now assigned to filters
- Number of statements assigned to filters:

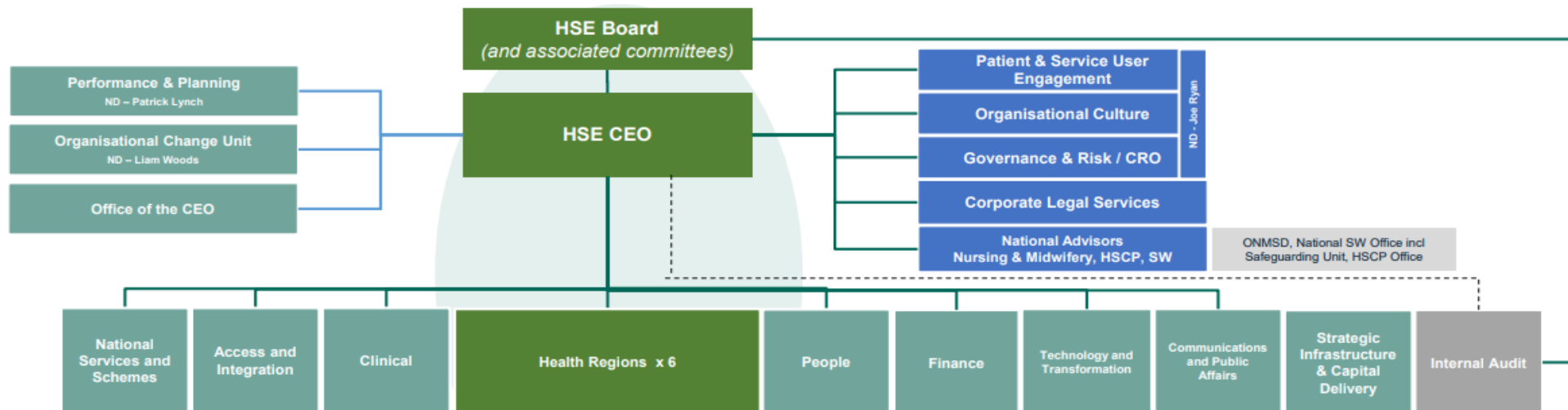
Filter	No. of Statements assigned
Line Manager	28
Budget Holder	4
Finance Activities	11
Specific Responsibilities / Division:	
Income & Cash	13
Grants	30
Patients' Private Property	14
Procurement e.g. 2024 purchase, cards	23
Data Protection	1
Capital Projects / Capital Transactions	3
Human Resources	2
Technology & Transformation	6
Capital & Estates	2

For example, if you are not a Line Manager, 28 statements will automatically be filtered out of your questionnaire based on your response to the “Are you a line manager?” introductory question.



Organisation Restructure

- **2024 CARP Reporting will be completed under the new HSE structure**
 - Due to timing of CARP completion, participants are requested to select their area of work under both the old and new structure within Smart Survey e.g. select CHO 3 and HSE Mid West
 - For the majority of CARP participants their role will not have substantially changed
 - Where this is not the case, please discuss with your line manager to agree appropriate action





New Statements

KEY POLICIES, PROCEDURES AND REQUIREMENTS

Two new statements (existing statements now split into 2 parts):

- One additional Core statement
- One additional Specialist statement, linked to Line Manager filter

1. ***(a) 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.***

(b) My staff and I have undertaken a risk assessment process which is in line with the HSE's Enterprise Risk Management Policy and Procedures. [now linked to Line Manager filter]

2. (a) I have completed the mandatory Open Disclosure Training.

(b) Where my role involves patient interface open disclosure is included in the procedures for managing incidents in my area of responsibility. Please answer "Not Relevant" if your role does not involve patient interface.

FIXED ASSETS

Three new statements:

- All linked to new filter question on ***Capital Project/Capital transactions***

Filter Question - Have you and/or your staff been involved in any Capital Projects or Property Transactions in 2024?

1. I have engaged with the local Capital & Estates Office in relation to the progression of all Capital projects in line with the HSE Capital Projects Manual and Approval Protocol.
2. I have engaged with the local Capital & Estates Office in relation to the progression of all Property transactions in line with the HSE Property Protocol.
3. 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.



New Statements

PAYROLL

Four new statements:

- Two Core statements
- Two Specialist statements, linked to Line Manager filter

Sourcing Information – Core Statements

1. (a) I know where to get support when I have a specific payroll query.
(b) I know where to get support on the use of the HR and Payroll self-service system.

Overpayments – Line Manager

2. (a) I action my teams leave on ESS (or local system) in a timely manner to ensure all records are correct prior to payroll processing and pay related overpayments are avoided.
(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.

TRAVEL & SUBSISTENCE

Two new statements:

- Both Specialist statements, linked to Line Manager filter

Expense Claim Approval – Line Manager

1. (a) I encourage my team to submit expense claims within 1 month and no later than 3 months from occurrence.

(b) All efforts have been made by me to ensure that any backlog of expense claims across my team were processed before the end of September 2024.

Note - After this date, claims should not be approved that are greater than 3 months old (as per CEO memo ref. 11745 issued 04/07/24)



What happens after the CARP?

- External Review
- Reporting



External Review

- The external review primarily focuses on the reliability of the ICQ responses provided with the aim of providing additional assurance to the HSE.
- Sumer (previously known as ASM) will carry out the review in Jan 2025 with approx. 275 staff to discuss and review staff 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 2023 External Review

- **Interpretation of statement**
 - Instances identified where participants did not read the instructions provided as to how the HSE expected the statement to be answered and answered “Yes” or “No” when the correct answer should have been “Not relevant” or where the interviewee made the wrong response initially and changed during the interview process.
 - e.g. instances of Fraud, Serious Reportable Events (SRE’s).
- **Bypassing the “No” response (i.e. “Box Ticking”)**
 - Instances identified where it was considered by ASM 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.



Feedback from 2023 External Review

Line Manager role in the process

- **Importance of selecting correct response to filter questions**
 - Instances identified where participants answered the introductory questions and/or filter questions incorrectly. These are designed to make the survey more specific to your role.
 - Line Managers are requested to pay particular attention to this when they receive copy of completed survey submissions.
- **Encourage team to discuss queries with them before completing their submission**
 - May reduce erroneous responses particularly where the participant's knowledge of the control could justify a revised answer.
- **Consider setting up team or 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 2025 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



Summary

- **Prepare:**
 - ✓ Review copy of statements and sign-off templates in advance and
 - ✓ Know where to obtain the supporting information
- Direct reports complete theirs first before you commence (*if applicable*)
- You are answering for YOU and YOUR TEAM
 - If you don't have any direct reports you are answering on behalf of yourself only
- Link and password will be emailed to all “eligible staff” directly
- Further information and support available on a number of platforms – see next slide

**Process will be live:
29 Oct 24 – 6 Dec 24**

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



Support & Contacts

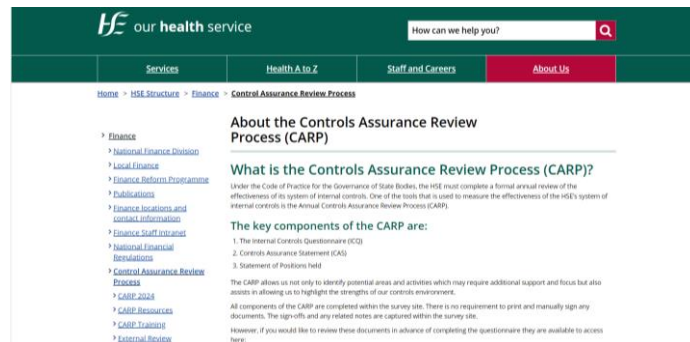


Support & Contacts

CARP information is available on a number of platforms:

- CEO communication memo – issued 12th September
- Emails sent to staff on eligible staff listings received
- “HSE All Staff Update” communications
- Articles on “Staff News”
- 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



Feedback/Questions



Thank You For Your Continued Participation