**2024 Internal Control Questionnaire (ICQ)**

**ICQ Statements Template including Guidance Notes**

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

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.

The activities linked to Specialist Statements include:

* The supervision or direct handling of income/cash
* Managing or administering any element of the HSE’s **Patient Private Property** Process
* Managing or administering any element of the HSE’s **relationship with outside agencies** i.e. Section38or Section 39 funded agencies, either voluntary or commercial who are funded to provide personal health and social services.
* Financialactivities/responsibilities. Examples of such activities include – preparing reconciliations, preparing/posting journals, review of account balances e.g. GRNI, set-up and editing of supplier information on financial systems, review and reconciliation of supplier statements, review of debit balances on creditors’ listings, handling cheques/electronics transfers.

Additional Specialist Statements will also be included in the questionnaire if you are:

* A Line Manager
* A Budget Holder

If you confirm that you work in one of the following divisions you will see a small number of additional statements:

* Capital & Estates/Strategic Infrastructure & Capital Delivery
* Procurement
* National Human Resources
* Technology & Transformation (ICT)

If you do not work in the above areas, then these statements will not appear when you are completing the ICQ online.

Within the questionnaire, Filter Questions have also been added to Part 1 - Key Policies, Procedures and Requirements, Part 5 Procurement and Part 6 Fixed Assets to filter out sub-sections that are not relevant to all participants.**P**ART 1: Key Policies, Procedures and Requirements

| **No** | **Specialist/ Core** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | Core | 1. I am aware of the key requirements of the relevant National Financial Regulations (NFRs) which apply to my day to day duties. 2. I know where to source the NFR's for reference when required. 3. I know where to access support for any further clarifications (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/>  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 | a) 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. | … | … | … |  | Refer to ***NFR-A Section 5.8 Local Procedures*** for more information  <https://www.hse.ie/eng/about/who/finance/nfr/nfra.pdf> |
| Line Manager | b) I ensure there are clearly documented and up to date local procedures in place which enable my staff to complete their jobs in line with NFRs. | … | … | … |  |
| 3 | 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). |
| 4 | Core | I am aware of information available to staff that supports them in instances where they wish to raise a concern (e.g. Protected Disclosures). | … | … | … |  | 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/> |
| 6 | Core | 1. 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/> |
|  | Line Manager | 1. My staff and I have undertaken a risk assessment process which is in line with the HSE’s Enterprise Risk Management Policy and Procedures. | … | … | … | … |
| 7 | 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. |
| 8 | Core | 1. I am aware of the requirements of the HSE Policy on Fraud & Corruption. 2. Any instances of potential fraud or corruption in 2024 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 2024) | … | … |  |  | 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.) |
| … | … | … | … |
| 9 | Core | 1. I am aware of the National Service Plan for 2024 and its relevance for me and my team (if you manage a team). 2. I am aware of the Key Performance Indicators (KPIs) contained in the National Service Plan 2024 particularly those that relate to my area. | … | … | … |  | For information on the National Service Plan 2024, see [<https://www.hse.ie/eng/services/publications/serviceplans/hse-national-service-plan-2024.pdf>](%20https://www.hse.ie/eng/services/publications/serviceplans/national-service-plan-2023.pdf%20) |
| … | … | … |  |
| 10 | Core | My staff and/or I have a system in place for receiving and reviewing feedback from patients and/or service users to ensure continuous improvement of services. (HSE Policy "Your Service Your Say").  Note - a "Yes" response is appropriate here regardless of whether feedback/complaints were received during the year once there is a **system in place** should the scenario arise. | … | … | … | … | HSE's policy 'Your Service Your Say' deals with the management of service user feedback, comments, compliments and complaints. For information on this policy, see Your Service Your Say Resources - <https://www.hse.ie/eng/about/who/complaints/> |
| 11 | Core | 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 2024). |
| 12 | Core | a) 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.  b) My staff and/I have reported all safety incidents for my area, including any Serious Reportable Events (SREs), which have occurred during 2024 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).  c) My staff and/or I have 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. | … | … | … | … | 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/> |
| … | … | … | … | An incident is an event or circumstance which could have, or did lead to unintended and/or unnecessary harm. Incidents include adverse events which result in harm; near-misses which could have resulted in harm, but did not cause harm, either by chance or timely intervention; and staff or service user complaints which are associated with harm.  Incidents can be clinical or non-clinical and include incidents associated with harm to:  - patients, service users, staff and visitors  - the attainment of HSE objectives  - ICT systems  - data security e.g. data protection breaches  - the environment  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. |
| … | … | … | … | The IMF is the guiding national policy re. incident management. Incident management applies to the clinical and corporate setting. (Note: Safety incidents can occur in any work setting such as clinical and/or corporate and all staff should be aware of the relevant processes). |
| 13 | Core | a) I have completed the mandatory Open Disclosure Training.  Note - This is a mandatory training requirement for all HSE staff and refresher training is required every 3 years.  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. | … | … | … |  | Open disclosure training is mandatory for all staff with refresher training required every three years.  For further information and resources please see: <https://www.hse.ie/eng/about/who/nqpsd/qps-incident-management/open-disclosure/>  For part b), please answer “Not Relevant” if your role does not involved patient interface. |
| … | … | … | … |
| 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 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/> |
| … | … | … |  |
| **Filter Question - Do your responsibilities involve the international transfer of personal data? (Y/N)**  **Linked to statement #15.** | | | | | | |  |
| 15 | 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/> |
| 16 | Core | 1. My staff and/or I have completed the mandatory “An Introduction to Children First” training on HSeLand and as such are aware of and understand our 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. 2. My staff and/or I have received a copy of the HSE Child Protection and Welfare Policy, and signed Appendix 3 confirming awareness and understanding of the policy in relation to our roles and responsibilities. 3. I have completed or I am aware that a Children First Implementation and Compliance Self-Audit Checklist has been completed for my service.   (This is applicable to **all** services - "relevant services and non-relevant services", patient facing and corporate). | … | … |  |  | Note – there is no Not Relevant response option as this is relevant to ALL staff.  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/> |
| … | … | … |  | 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> |
| … | … | … |  | The HSE Services Children First Implementation and Compliance Self-Audit Checklist is available at: <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. |

PART 2: FINANCIAL MONITORING & FINANCIAL REPORTING

See NFR A – Internal Controls Framework and Principles

See NFR D – Financial Reporting (includes inventory and stock management)

| **No** | **Specialist/ Core** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Monitoring** | | |  |  |  |  |  |
| 1 | Budget Holder | As a Budget Holder, I am aware of my responsibilities to comply with all appropriate procurement and hiring processes. | … | … |  |  | For further detail on this, see ***NFR-A section 5.12.1 Role of Budget Holders and Line Managers***  <https://www.hse.ie/eng/about/who/finance/nfr/nfra.pdf> |
| 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, while endeavouring to achieve value for money and reporting key issues in a timely fashion. | … | … |  |  |
| **Reporting** | | |  |  |  |  |  |
| 3 | Core | All controllable actions are taken by my team and/or I 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. |
| 4 | Core | I retain financial records in accordance with the HSE National Records Retention Policy 2024 e.g. invoices, travel claim forms, timesheets and leave entitlement records etc.  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/> |
| 5 | Core | I am aware of and understand my responsibilities to safeguard HSE stock (within my location/area) and the requirement for Inventory (Stock) Control (as per NFR D). | … | … | … | … | As outlined in ***NFR D Section 3.1 Inventory*** - All employees have the responsibility for the correct use, care and safeguarding of HSE stocks in their possession.  For more information please refer to NFR D – Financial Reporting <https://www.hse.ie/eng/about/who/finance/nfr/nfrd.pdf> |
| 6 | 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> |
| 7 | Financial/Payroll 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. |
| 8 | Financial/Payroll 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> |

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| 9 | 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> |
| 10 | Financial/Payroll 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** | | | | | | |  |
| 11 | Financial/Payroll 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 Section 5.9 Segregation of Duties*** for further detail  <https://www.hse.ie/eng/about/who/finance/nfr/nfra.pdf> |

PART 3: PAYROLL - Employee and Line Manager Responsibilities

See NFR B3 – Employee Administration and Payroll

| **No** | **Specialist/ Core** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | Core | I am aware of and understand the key requirements in relation to Payroll and Payroll Overpayments as outlined in NFR B3 Employee Administration and Payroll. | … | … |  |  | Refer to ***NFR B3 Employee Administration and Payroll*** National Financial Regulation <https://www.hse.ie/eng/about/who/finance/nfr/nfrb3.pdf>  Training Resources including HSeLanD “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 | 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/](https://www.hse.ie/eng/about/who/finance/nationalfinance/finance-shared-services/%20) |
| Core | b). I know where to get support on the use of the HR and Payroll self-service system. Note: See link in info. bubble/guidance doc. on where to access support on the self-service system. | … | … |  |  | Details on where to access support on the self-service system are available here: <https://healthservice.hse.ie/staff/my-hse-self-service-support/> |
| 3 | 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 2024  >'No' suggests that either a form was not completed at all or was not completed or authorised in a timely manner in 2024 |

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| **Payroll Overpayments** | | | | | | | |  |
| 4 | Line Manager | I ensure that all records of time and attendance (e.g. sick leave, unpaid leave, flexi leave, annual leave, overtime) of employees under my supervision are reviewed, approved, submitted (weekly) to the relevant Time Returning Officer (TRO), with time errors cleared and time entered validated within the deadlines as per the payroll schedule issued by the Payroll Department. | … | … | … | … | 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. | |
| 5 | Line Manager | 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. | … | … | … | … | 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. | … | … | … | … |
| 6 | Line Manager | a). I ensure that the payroll returns match the headcount of staff in my area of responsibility and all the relevant reports are run and errors are cleared.   Note: This statement is asking you to confirm that you and/or another relevant responsible person perform these checks for your area. | … | … | … | … | 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. | |
| Line Manager | b). Reviews are performed to ensure any pay adjusting changes 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.  Note: This statement is asking you to confirm that you and/or another relevant responsible person perform these checks for your area. | … | … | … | … |

PART 4: TRAVEL & SUBSISTENCE / OTHER STAFF COSTS

See NFR B4 - Travel and Subsistence

| **No** | **Specialist/ Core** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Travel & Subsistence / Other Staff Costs** | | |  |  |  |  |  |
| 1 | Core | I am aware of and understand the key requirements for Travel and Subsistence as outlined in NFR B4 in particular those requirements that are relevant to my role in the HSE. | … | … |  |  | Refer to ***NFR B4 Travel and Subsistence*** National Financial Regulation <https://www.hse.ie/eng/about/who/finance/nfr/nfrb4.pdf>  Training Resources including HSeLanD “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 | Core | I am aware of my responsibility to obtain written authorisation to travel if required for business purposes, ensuring it is signed by a suitably delegated officer AND I review my documentation annually and update where necessary. (See info. bubble for further detail on documentation requirements). | … | … |  |  | (Note: for a Yes response both elements of the statement must be true.  This statement refers to your awareness of the relevant responsibilities around obtaining authorisation to travel as opposed to whether these responsibilities relate to your day to day role).  > 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 information on written authorisation for staff who travel in your area - see ***NFR B4 Section 2.6 Authorisation for domestic travel (excl. flights)***  <https://www.hse.ie/eng/about/who/finance/nfr/nfrb4.pdf> |

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| 3 | Core | In 2024, when claiming travel, subsistence and/or other staff costs, I submitted all claims within 3 months. (See 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 2024). | … | … |  | … | As outlined in ***NFR B4 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. |
| 4 | Line Manager | a). I encourage 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. |
| Line Manager | 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) | … | … |  | … |
| 5 | Line Manager | 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 2024). | … | … |  | … | As per NFR B4 Travel & 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 Section 8.2 Appendix 2 – Insurance Policy Requirements*** <https://www.hse.ie/eng/about/who/finance/nfr/nfrb4.pdf> |
| 6 | Line Manager | 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 2024). | … | … |  | … | 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, 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. |
| 7 | Core | I am aware of my responsibility to ensure 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: this statement relates to your awareness of the relevant responsibilities should you need to deal with requests for foreign air travel, hotel accommodation and internal domestic flights as opposed to whether you execute these responsibilities in practice.  Refer to Travel Allowances section of HSE Staff Site  <https://healthservice.hse.ie/staff/benefits-and-services/travel-allowances/> |

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| **Hospitality, Entertainment and Other Expenses** | | |  |  |  |  |  |
| 8 | Core | **MPORTANT!!**  **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.**  My team (this includes you and your direct reports) have **NOT** claimed any non-business related hospitality or entertainment expenses during 2024. | … | … |  |  | 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*…” |
| 9 | Line Manager | 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 2024). | … | … | … | … | The allowable expenses are outlined in ***NFR B4, 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. |

PART 5: PROCUREMENT

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

See NFR B1 - Procurement

| **No** | **Specialist/ Core** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **General** | | | | | | |  |
| 1 | Core | I am aware that any purchases I make on behalf of the HSE should be in accordance with the requirements of NFR B1 Procurement and other relevant government and HSE policies including OGP (Office of Governance Procurement) Guidelines, the Code of Practice for the Governance of State Bodies (2016) and the HSE Corporate Procurement Plan. | … | … |  | … | Refer to ***NFR B1 Procurement*** National Financial Regulations <https://www.hse.ie/eng/about/who/finance/nfr/nfrb1.pdf>  Training Resources including HSeLanD “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>  New procurement training module is available on HSeLanD, “*A Procurement Guide for Budget Holders*”  Office of Governance Procurement Guidelines <https://www.gov.ie/en/publication/c23f5-public-procurement-guidelines-for-goods-and-services/?referrer=>  Code of Practice for the Governance of State Bodies (2016)  <https://www.gov.ie/en/publication/0918ef-code-of-practice-for-the-governance-of-state-bodies/>  HSE Corporate Procurement Plan 2022-2024  <https://www.hse.ie/eng/about/who/finance/nationalfinance/procurement/hse-corporate-procurement-plan-2022-2024.pdf> |
| **Filte Filter Question: My team\* and/or I were involved in purchasing in 2024 (Y/N)**  **\*My team refers to you and anyone who reports to you** | | | | | | |  |
| 2 | Purchase in 2024 | 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 | Purchase in 2024 | When making a purchase I ensure that goods and services are sourced either from stock or through an existing HSE Contract, where possible. | … | … | … | … | 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 | Purchase in 2024 | 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 as required. | … | … | … | … | 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 |
| 5 | Purchase in 2024 | 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. | … | … | … | … | For more information please see  <https://www.hse.ie/eng/about/who/finance/nationalfinance/procurement/2023-2-21-standard-terms-for-services-supplies-v8-2.pdf> |
| 6 | Purchase in 2024 | 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*** |
| 7 | Purchase in 2024 | Prior to making payment, it is confirmed that  - the expenditure was approved via the issue of a purchase order or contract;  - satisfactory receipt was achieved, AND;  - the payment request (usually an invoice) agrees with same (or within agreed variances), particularly in terms of price. | … | … | … | … | 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. |
| 8 | Purchase in 2024 | 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> |

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| **Tax** | | | | | | |  |
| 9 | Purchase in 2024 | Where I am unsure of the appropriate tax treatment I consult with the HSE Tax Dept prior to:  Note: A "No" response applies where the particular scenario arose, you were unsure of the appropriate tax treatment however you did not consult the Tax Dept.   1. Engaging any individuals as self-employed contractors/sole traders/independent experts | … | … | … | … | All staff must be aware that there are tax consequences on engaging contractors.  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). |
| 1. Engaging professional services | … | … | … | … | All staff must be aware that there are tax consequences on engaging professional services.  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). |
| 1. Engaging any foreign agency staff outside of formal contracts | … | … | … | … | All staff must be aware that there are tax consequences on engaging foreign agencies for provision of staff where such staff are engaged outside of formal contracts.  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). |
| 1. Engaging construction or related services | … | … | … | … | All staff must be aware that there are tax consequences on engaging construction type services.  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). |
| 1. Ordering supplies outside the Republic of Ireland (VAT rate) | … | … | … | … | All staff must be aware that VAT may arise on purchasing supplies from outside Ireland.  You should seek confirmation from the HSE Tax Department if you are ordering supplies outside of National or Regional Contracts put in place by HSE Procurement. |
| 10 | Core | I am aware of the HSE Tax Department and know where and how to source taxation advice/support when required ([taxqueries@hse.ie](mailto:taxqueries@hse.ie))  The tax dept may be consulted on topics such as:  - 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) |
| 11 | Core | 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](mailto:Procurement.helpdesk@hse.ie) | … | … | … | … | Refer to <https://hsepass.ie> |
| 12 | Line Manager | I ensure all staff on my team that I have authorised to raise Purchase Orders are registered users of this <https://hsepass.ie> site.  (Note: A 'Not Relevant' response applies only where no staff on your team raise Purchase Orders or where manual purchase orders are raised). | … | … | … | … | Refer to <https://hsepass.ie> |
| **Competitive Process**  **Filter Question - My staff and/or I have been involved in purchases that exceed EUR50k (both competitive and/or non-competitive) in 2024 or manage ongoing contracts that exceed EUR50k (Y/N)** | | | | | | |  |
| 13 | Competitive Process Filter | 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.  (Note “Not Relevant” response applies if you were only involved in ongoing contracts during 2024). | … | … | … | … | 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, “*A Procurement Guide for Budget Holders*” |
| 14 | Competitive Process Filter | a) I have provided Procurement with the details of any contracts with a value between EUR25,000 and EUR50,000 that have been awarded outside of eTenders during the year. (These would typically be locally negotiated without National Procurement).  The details of these contracts have to be published on eTenders and National Procurement need to be notified of same to facilitate publication.  (Note: A “Not Relevant” response applies if there were no such tenders 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> |
| 15 | Procurement and Capital & Estates | 1. 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. |
| 1. 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/> |
| 16 | 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 2024). | … | … | … | … | 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. |
| 17 | Competitive Process Filter | All ongoing contracts in 2024 in my area of responsibility have been paid in accordance with the key terms and conditions of contracts awarded.  (Note: A ‘Not Relevant’ response applies only where there were no payments relating to ongoing contracts in 2024, otherwise it is a Yes or No response). | … | … | … | … | This statement deals with the payment of invoices in respect of ongoing contracts in your area, such payments must be made in accordance with the rates agreed at the time of the awarding of the tender. In order to answer this statement, you need to know the details from the original tender(s). |
| **Non-competitive process** | | |  |  |  |  |  |
| 18 | Core | I have followed HSE Procurement guidelines in order to accelerate purchases in exceptional situations as set out 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> |
| 19 | Core | 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.  For further information on Procurement processes see <https://www.hse.ie/eng/about/who/finance/nationalfinance/procurement/> |
| **Procurement Cards and Fuel Cards**  **Filter Question - One or more of my staff and/or I currently have any of the following:**  1.Procurement Card only;  2. Fuel Card only;  3. Both a Procurement Card and Fuel Card;  ***OR***  4. None of the above in 2024 | | | | | | |  |
| 20 | 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 Regulations [hse.ie/eng/about/who/finance/nfr/nfrb5.pdf](https://www.hse.ie/eng/about/who/finance/nfr/nfrb5.pdf)  Training Resources including HSeLanD “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> |
| 21 | Card Filter:  1 or 3 | Where I, and/or those who report to me (if applicable), have a Procurement Card the relevant mandatory HSELanD 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. |
| 22 | 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 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. |
| 23 | 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 Section 8.6 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 |
| 24 | 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 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) |

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| **Handling/Signing of Cheques and/or Electronic Funds**  **Filter Question - One of more of my staff and/or I are involved in handling or signing of cheques and/or electronic funds (Yes or No) - If No skip Q.25** | | | | | | |  |
| 25 | Financial/ Payroll activities | Appropriate Segregation of Duties are in place in the following areas:   1. Cheque / Electronic Fund Transfer (EFT) payment preparation | … | … | … | … | Refer to NFR B5 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. |
| 1. 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). | … | … | … | … |
| 1. Cheque signatories / approval of electronic funds transfer. | … | … | … | … |
| **Suppliers accounts**  **Filter Question – One of more of my staff and/or I are involved in set up, editing, review and/or reconciliation of supplier accounts (Yes or No)**  **If No skip Q.26/27/28** | | | | | | |  |
| 26 | Financial/ Payroll activities | 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 Section 4.3 Sourcing of suppliers*** <https://www.hse.ie/eng/about/who/finance/nfr/nfrb1.pdf> |
| 27 | Financial/ Payroll activities | 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> |
| 28 | Financial/ Payroll activities | There are controls and procedure 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> |

PART 6: FIXED ASSETS

**See NFR B7 Property and Equipment**

***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** | **Specialist/ Core** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | Core | I am aware of and understand my responsibilities to ensure that HSE Assets are appropriately maintained and safeguarded as per the requirements of NFR B7 Property and Equipment.  (Note: All staff are personally responsible for protecting HSE property or property entrusted to them and for helping to protect all assets in general).  To note, NFR B7 Property and Equipment covers topics such as:  - Fixed Assets – Acquisition, Transfer and Disposal process  - Leasing & renting  - ICT projects  - Mobile Device use and management | … | … |  |  | Refer to ***NFR B7 Property and Equipment*** National Financial Regulations at <https://www.hse.ie/eng/about/who/finance/nfr/nfrb7.pdf>  Training Resources including HSeLanD “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 | Core | There is a procedure in place to highlight to an appropriate Manager all requests for routine and emergency maintenance of assets in use in my team.  Note: ‘Not Relevant’ applies only where you or your staff (where applicable) do not use any assets as defined in the guidance. | … | … | … | … | Refer to ***NFR A Section 5.15 Security measures*** and ***NFR B7 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> |
| 3 | Line Manager | a). All HSE equipment 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).  b). A fixed asset register is maintained by me and/or my team in accordance NFR B7 Property and Equipment.  Assets with an acquisition cost of more than EUR10,000 (inclusive of VAT) for individual assets can be capitalised and no grouping of assets is permitted.  (Note: ‘Not Relevant’ applies only where you do not have responsibility for providing details of any assets in your area or maintaining an asset register).  c). A local listing is maintained for assets which cannot be tagged or are below asset register value threshold.  (Note: ‘Not Relevant’ applies only where you do not have responsibility for providing details of any assets in your area or maintaining a list of assets which cannot be tagged or are below asset register value). | … | … | … | … | Refer to ***NFR B7 Section 2.3.1 Tagging***  <https://www.hse.ie/eng/about/who/finance/nfr/nfrb7.pdf> |
| … | … | … | … | 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 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> |
| … | … | … | … | 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/) |
| 4 | Line Manager | A physical Fixed Asset count is conducted annually to verify the existence and condition of all items in the Fixed Asset records.  (Note: ‘Not Relevant’ applies only where you do not have responsibility for either providing details of assets in your area or maintaining an asset register). | … | … | … | … | 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. |

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| **Capital Projects and Property Transactions**  **Filter Question - Have you and/or your staff been involved in any Capital Projects or Property Transactions in 2024? (Y/N)** | | | | | | | |
| 5 | Capital Projects and Property Transactions | 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.  (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 B2 Section 9 Capital & Estates***, 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> |
| 6 | Capital Projects and Property Transactions | 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.  (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/> |
| 7 | 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/> |
| **Capital & Estates** | | | | | | | |
| 8 | 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 Section 2.4.4 Capital and Estates*** <https://www.hse.ie/eng/about/who/finance/nfr/nfrb7.pdf> |
| 9 | 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) |

PART 7: INCOME AND CASH

See NFR B2 – Income, Charges and Debtors and NFR B5 – Banking, Cash and Card payments

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

| **No** | **Specialist/ Core** | **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 “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 by me and/or my team 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/ or 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, section 9.  <https://www.hse.ie/eng/about/who/finance/nfr/nfrb5.pdf> |
| 4 | 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, section 9.2.  <https://www.hse.ie/eng/about/who/finance/nfr/nfrb5.pdf> |

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| 5 | 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). |
| 6 | Income and Cash | I am aware of the cash holding / in-transit limits for insurance purposes applicable to my location AND there is full compliance with the cash/holding/in-transit insurance limits. | … | … | … | … | You need both parts of the statement in order to answer Yes.  Please refer to section NFR B5, 9.2.1 for further information. <https://www.hse.ie/eng/about/who/finance/nfr/nfrb5.pdf> |
| 7 | Income and Cash | The particulars of the safe at my location have been notified to my area insurance administrator. | … | … | … | … | The requirement to ensure appropriate levels of insurance and safe particulars are outlined in section ***NFR B5 Section 9.2.1 New cash collection locations controls***  <https://www.hse.ie/eng/about/who/finance/nfr/nfrb5.pdf> |
| 8 | Income and Cash | Cash / cheques are lodged to the bank promptly.  (Note: ‘Not Relevant’ applies only where you have no involvement in the process around lodging cash / cheques). | … | … | … | … | Please refer to section ***NFR B5 Section 9.2.7 Banking payments received*** for further information. <https://www.hse.ie/eng/about/who/finance/nfr/nfrb5.pdf> |
| 9 | 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 Section 9.6 Bank reconciliations*** for further information.  <https://www.hse.ie/eng/about/who/finance/nfr/nfrb5.pdf> |
| 10 | 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 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. |

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| **Segregation of Duty** | | |  |  |  |  |  |
| 11 | Income and Cash | ​Appropriate segregation of duties exist to ensure the following Cash 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 Section 11.1 Segregation of duties*** for further information.  <https://www.hse.ie/eng/about/who/finance/nfr/nfrb5.pdf> |
| **Tax** | | |  |  |  |  |  |
| 12 | 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. |
| **Specialist** | | |  |  |  |  |  |
| 13 | Income and Cash  Financial/Payroll activities | Movement of funds in and out of bank accounts is performed only on the written instruction of two designated / authorised individuals.  (Note: ‘Not Relevant’ applies only where you do not request or perform any movements of funds as part of your responsibilities). | … | … | … | … | 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> |

PART 8: PEOPLE MANAGEMENT

*The statements in this area deal with the priorities contained in the Health Services People Strategy 2019-2024*

| **No** | **Specialist/ Core** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | Core | I am aware of the key requirements included in the People Strategy 2019-2024 Framework. | … | … | … | … | Please refer to ***People Strategy 2019 – 2024*** <https://www.hse.ie/eng/staff/resources/hrstrategiesreports/people-strategy-2019-2024.html> |
| 2 | Core | My mandatory HSE Dignity at Work Training is up to date and my completion certificate has been forwarded to my line manager (e-learning modules available on HSeLand). Note - Refresher training is required every 3 years. | … | … |  |  | For information and resources on the ***HSE Dignity at Work Policy***, including links to HSeLanD training see <https://healthservice.hse.ie/staff/procedures-guidelines/dignity-at-work-policy-for-the-public-health-service/> |
| 3 | Core | I know where to source information in relation to staff benefits and services such as: - Sick Pay Scheme - Employee Assistance Programme – staff counselling service supporting staff with work-related or personal problems - Mediation services which can help to resolve workplace conflict | … | … |  |  | See further information at the below links:  ***Staff Benefits and Services*** <https://healthservice.hse.ie/staff/benefits-and-services/>  ***Sick Pay Scheme*** <https://healthservice.hse.ie/staff/leave/sick-leave/>  ***Employee Assistance Programme*** <https://healthservice.hse.ie/staff/benefits-and-services/employee-assistance-programme-staff-counselling/>  ***Mediation Services*** <https://healthservice.hse.ie/staff/benefits-and-services/mediation/> |
| 4 | Core | In my team, team meetings are held at least quarterly.  (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. |
| 5 | Core | a). 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 | b). “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 2024. | … | … | … | … |
| 6 | Line Manager | **In my area of responsibility, we ensure that:**  a). All new hire decisions are signed off by the most senior person 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/> |
| 7 | 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/> |
| 8 | Line Manager | In my team, all staff are recruited in compliance with the HSE recruitment license and in accordance with the selection and appointment policy, including Garda Vetting procedures where applicable.   (Note: ‘Not Relevant’ applies only where your team did not recruit staff in 2024). | … | … | … | … | This statement deals with the recruitment of staff, both HSE staff and Agency staff. |
| 9 | Line Manager | In my team, all agency staff are engaged under HSE framework contracts and properly authorised, including Garda Vetting procedures where applicable.   (Note: ‘Not Relevant’ applies only where your team did not engage any agency staff in 2024). | … | … | … | … |
| 10 | Line Manager | I take action to improve staff performance that is deemed to be below standard in my team. | … | … | … | … | This is a general statement on team performance. |
| 11 | 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. |
| 12 | Human Resources | 1. 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 National Financial Regulation <https://www.hse.ie/eng/about/who/finance/nfr/nfrb3.pdf> |
| 1. Separate personnel files are maintained for every employee containing the latest rate of pay or salary authorisation and details of an employee authorisation for all pay adjusting deductions (e.g. Cycle to Work, Shorter Working Year etc.)   (Note: ‘Not Relevant’ applies only where you are not involved in maintaining personnel files as part of your role). | … | … | … | … |

PART 9: INFORMATION TECHNOLOGY

| **No** | **Specialist/ Core** | **Illustrative control** | **Yes** | **No** | **WIP1** | **N/R2** | **Guidance / Available Resources** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **General** | | |  |  |  |  |  |
| 1 | Core | My staff and/or I are aware of the relevant HSE National IT Policies & Standards and how they apply to our/my day to day responsibilities. | … | … | … | … | For information on the National IT Policies and Standards, see <https://www.hse.ie/eng/services/publications/pp/ict/> |
| 2 | Core | All ICT purchases I made during 2024 have been in accordance with NFR B7 Property and Equipment. (Please select Not Relevant if you didn't make any ICT purchases during the year). | … | … |  | … | Understanding that all ICT equipment should be purchased in accordance with National Financial Regulation B7 – Property and Equipment. Refer to NFR B7 <https://www.hse.ie/eng/about/who/finance/nfr/nfrb7.pdf> |
| **Computer Equipment** | | |  |  |  |  |  |
| 3 | Core | My team and I only use HSE portable devices and laptops that have been encrypted, that is devices and laptops that have been sourced directly from HSE eHealth Team only. (Note: ‘Not Relevant’ applies only where you do not use any HSE laptops or portable devices as part of your role). | … | … |  | … | Portable devices include mobile phones. eHealth have advised that all phones provided by the HSE are encrypted.  See HSE Encryption Policy <https://www.hse.ie/eng/services/publications/pp/ict/> |
| 4 | Core | Only software that is approved by Technology and Transformation is downloaded onto portable devices and laptops. | … | … |  | … | Guidance on devices and software usage can be found here  <https://healthservice.hse.ie/staff/it-support/devices-and-software/> |
| **Security** | | |  |  |  |  |  |
| 5 | Core | I comply with the HSE Electronic Communications Policy, the HSE Mobile Phone Device Policy and the HSE Password Standards Policy. | … | … |  |  | See HSE Electronic Communications Policy, HSE Mobile Phone Device Policy and HSE Password Standards Policy at  <https://www.hse.ie/eng/services/publications/pp/ict/> |
| 6 | 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. |
| 7 | Core | a). I have completed the mandatory Cyber Security Awareness Training / e-learning modules which are available on HSE Land and forwarded my completion certificate to my line manager.  Note - This is a mandatory annual training requirement. | … | … |  |  | All aspects of the statement must be met in order to answer yes.  Cyber Security Awareness training is a mandatory **annual** training requirement. |
| Line Manager | b). All of my team have completed the mandatory Cyber Security Awareness Training / e-learning modules and I have received all completion certificates.  Note - This is a mandatory annual training requirement. | … | … | … |  | All aspects of the statement must be met in order to answer yes.  Cyber Security Awareness training is a mandatory **annual** training requirement. |
| 8 | 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://www.hse.ie/eng/about/who/ehealth-and-disruptive-technologies/> |
| 9 | 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. |
| **Computer Equipment** | | |  |  |  |  |  |
| 10 | ICT | 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. |
| 11 | ICT | 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. |

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| **Data Protection and Security** | | |  |  |  |  |  |
| 12 | ICT | 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. |
| 13 | ICT | 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** | | | |  |  |  |  |
| 14 | ICT | 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. |
| 15 | ICT | 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. |

Part 10: GRANTS TO OUTSIDE AGENCIES

See NFR B6 Section 38 and 39 Arrangements

| **No** | **Specialist/ Core** | **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 National Financial Regulations <https://www.hse.ie/eng/about/who/finance/nfr/nfrb6.pdf>  Training Resources including HSeLanD “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:   1. Clearly identified needs assessment for the Services which are in line with National Service Plan priorities.   (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 outcomes and performance measurements in line with National Service Plan priorities.   (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. Identified Quality standards, clinical and corporate governance processes.   (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. Identified Costs associated with the Services to be delivered which demonstrate value for money.   (Note: ‘Not Relevant’ applies only where you are not involved in the establishment or annual renewal of service and funding agreements with external agencies) | … | … | | … | … | | 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/> |
| … | … | | … | … | |
| … | … | | … | … | |
| … | … | | … | … | |
| 4 | Grants to Outside Agencies | 1. 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’ applies only where you are not required to administer a Service Arrangement and/or Grant Aid Agreement document as part of your role)   1. Each individual funding arrangement is reviewed annually to ensure it is utilising the relevant current National Standard Governance Documentation.   (Note: ‘No’ applies where the individual funding arrangements are not reviewed)  (Note: ‘Not Relevant’ applies only where you are not required to administer a Service Arrangement and/or Grant Aid Agreement document as part of your role)  c)  The Service Arrangement / Grant Aid Agreement is signed by both the Agency and the delegated assignee within the HSE.  (Note: ‘Not Relevant’ applies only where you are not required to administer a Service Arrangement and/or Grant Aid Agreement document as part of your role)  d)  They are signed in a timely manner with Service Arrangements Part 1 and Part 2 Schedules in particular signed by the 28th February of each year.  (Note: ‘Not Relevant’ applies only where you are not required to administer a Service Arrangement and/or Grant Aid Agreement document as part of your role)  e)    All funding arrangements are recorded on the Service Provider Governance (SPG) on–line system.  (Note: ‘Not Relevant’ applies only 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. |
| … | … | | … | … | |
|  |  | |  |  | |
| … | … | | … | … | |
| … | … | | … | … | |
| … | … | | … | … | |
| **Performance Monitoring** | | | | | | | | | |
| 5 | Grants to Outside Agencies | The assignment of responsibilities for the management and monitoring of external Agencies is commensurate with 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.  (Note: ‘Not Relevant’ applies only where you are not required to administer or monitor any performance or returns documentation as part of your role) | …  …  …  …  …  …  … | | …  …  …  …  …  …  … | …  …  …  …  …  …  … | | …  …  …  …  …  …  … | See ***NFR B6 Section 3 Performance monitoring and management*** <https://www.hse.ie/eng/about/who/finance/nfr/nfrb6.pdf> |
| … | … | | … | … | | See ***NFR B6 Section 3 Performance monitoring and management*** <https://www.hse.ie/eng/about/who/finance/nfr/nfrb6.pdf> |
| 7 | Grants to Outside Agencies | a) The quality and safety of services provided are evaluated regularly and confirmed as meeting the required standards.  (Note: ‘Not Relevant’ applies only where you are not required to review external arrangements for quality and safety considerations)  b) Where services are not meeting the required 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 Schedule 5 of the Service Arrangement is 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.  (Note: ‘Not Relevant’ applies only where you are not required to monitor compliance as part of your role) | … | … | | … | … | | See <https://www.hse.ie/eng/about/non-statutory-sector/> for the relevant Governance Documentation. |
| 11 | Grants to Outside Agencies | Where non-compliance has occurred, prompt corrective action has been taken to ensure proper resolution, in line with the terms of the Governance Documentation. | … | … | | … | … | | 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. |
| 12 | 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)  (Note: ‘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. |

PART 11: PATIENTS’ PRIVATE PROPERTY

See NFR C1 Patients’ Private Property and Finances, NFR C2 Community Residence Finances and NFR B5 Banking, Cash and Card payments

| **No** | **Specialist/ Core** | **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 “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 lodgements 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 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 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  [Patients' Private Property Guidelines](https://www.hse.ie/eng/services/list/4/olderpeople/pppaccounts/patients-private-property-guidelines.pdf) |
| 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 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 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 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 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 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 involved in year-end settlement of bank charges) | … | … |  | … | See ***NFR C1 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 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> |

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.