

B-1 - Procurement Key Control Checklist (Version 1.2.9)					
	Risk	Key Control	Section Reference	Preventative or Detective	Frequency of Control
1	<ul style="list-style-type: none"> Fraud risk Misappropriated funds 	It is the responsibility of all staff engaged in any part of the procurement process to ensure that they adhere to the HSE Procurement Policy and this NFR.	2.3	Preventative	Transaction dependent
2	<ul style="list-style-type: none"> Fraud risk Misappropriated funds 	Each Budget Holder should have a step-by-step procedure for their area of responsibility to show clear lines of accountability. It is important that a single individual cannot request and approve a transaction and that no single individual can complete the entire P2P process.	2.1	Preventative	Transaction dependent
3	<ul style="list-style-type: none"> Fraud risk Misappropriated funds 	All records are managed in line with HSE Data Protection and Record Retention Policies .	2.1	Preventative	Transaction dependent
4	<ul style="list-style-type: none"> Fraud risk Misappropriated funds 	<p>Segregation of duties (SOD) must be maintained. It is required to eliminate the potential of one employee having sole control over the whole process and to ensure appropriate oversight.</p> <p>The employee who creates a requisition or purchase order (PO) must be different to the employee who approves it.</p>	2.2 2.6	Preventative	Transaction dependent
5	<ul style="list-style-type: none"> Fraud risk Misappropriated funds 	<p>SOD for requisitioning:</p> <p><i>Requisitioning goods from stores</i> - The employee who signs off on the requisition should not be responsible for checking and confirming that the goods received match the</p>	3.2	Preventative	Transaction dependent

		<p>requisition and are in good order.</p> <p><i>PO process</i> - The employee who receipts the goods must be different from the employee who approves the requisition or PO.</p> <p><i>Non-PO Purchases</i> - once goods are received (if applicable), they must be matched against a Goods Received Note (GRN) by a different employee than the one who approved the purchase.</p>			
6	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	PO and Non-PO purchases must be approved in line with approval thresholds that govern PO approvals as outlined in Section 4.5 of NFR B1.	2.2 4.5	Preventative	Transaction dependent
7	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds ▪ Loss of value for money ▪ Compliance 	For purchasing over €50,000, you must obtain professional procurement input.	2.2 2.6	Preventative	Transaction dependent
8	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	For creating and evaluating tenders less than €50,000, a minimum of two staff must be involved in both the opening and evaluation of all tenders.	2.2	Preventative	Transaction dependent
9	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	Purchases greater than €50,000 and below the EU threshold must be advertised on eTenders.	2.6	Detective	Transaction dependent
10	<ul style="list-style-type: none"> ▪ Compliance 	Contract Award Notices for all contracts over €25,000 (excl. VAT) must be published on e-Tenders on completion of the award. This applies to all contracts, including those advertised outside of the e-Tenders system and must be	3.1.3	Preventative	Transaction dependent

		recorded by completing the attached form .			
11	<ul style="list-style-type: none"> Fraud risk Misappropriated funds 	<p>Expenditure must be formally approved in writing in line with the authorisation limits set out in this document.</p> <p>See Section 4.5 for approval thresholds and Section 5.2 and Section 5.3 for EU tendering thresholds.</p>	2.6	Detective	Transaction dependent
12	<ul style="list-style-type: none"> Fraud risk Misappropriated funds 	<p>The impact of tax must be considered for each transaction. This includes evaluating purchases from outside the EU.</p> <p>If staff have any concerns they are advised to seek appropriate advice from the HSE Tax department at taxqueries@hse.ie.</p>	2.6 2.7	Detective	Transaction dependent
13	<ul style="list-style-type: none"> Fraud risk Misappropriated funds 	Conflicts or potential conflicts of interest must be declared in writing to your Line Manager.	2.6 5.4	Preventative	Transaction dependent
14	<ul style="list-style-type: none"> Fraud risk Misappropriated funds 	Controls must be in place at a local level to ensure only suitably sourced, qualified, and compliant trade vendors are enabled on finance and procurement systems.	2.6	Preventative	Transaction dependent
15	<ul style="list-style-type: none"> Fraud risk Misappropriated funds 	All correspondence on purchasing decisions must be documented, and records of procurement must be maintained to provide evidence of compliance and assist audit.	2.6	Detective	Transaction dependent
16	<ul style="list-style-type: none"> Fraud risk Misappropriated funds 	For non-stock related (standard) requisitions, it is a mandatory requirement that the Line Manager 'signing off' expenditure requisitions must be in accordance with the financial limits set out in Section 4.5 of NFR B1. Once a requisition is	3.2 4.5	Preventative	Transaction dependent

		complete and approved, a PO should be raised.			
17	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	Requisitions must not be split for the purposes of avoiding the correct application of approval of financial thresholds in these regulations.	3.2	Preventative	Transaction dependant
18	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds ▪ Loss of value for money ▪ Conflict of interest 	<p>If a need to set-up a new supplier on HSE financial payment systems is identified, staff requests for set-up must confirm the details below.</p> <ul style="list-style-type: none"> ▪ The requirement is not covered by an existing HSE vendor and contract. ▪ The supplier has agreed to the HSE Standard Terms for Services and Supplies or equivalent. ▪ There is no conflict of interest. ▪ The proposed supplier has been sourced in accordance with all relevant procurement regulations. ▪ Approved at Grade 6 level or above. 	4.3	Preventative	Transaction dependant
19	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	<p>Expenditure approvals must:</p> <ul style="list-style-type: none"> ▪ not be artificially divided up or “split” to avoid expenditure approval limits ▪ not divide expenditure for goods or services provided over a period of time into multiple expenses. (for example a 6–month service contract) 	4.4	Preventative	Transaction dependent

20	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	Contingency arrangements (derogation) should be prepared where a temporary departure from financial limits is needed. The Assistant Chief Financial Officer, Finance Specialists must approve such arrangements.	4.6	Preventative	Transaction dependent
21	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds ▪ Loss of value for money ▪ Compliance 	<p>Contract award must follow rules as set out in Section 5.2 of NFR B1:</p> <ul style="list-style-type: none"> ▪ can be awarded on the basis of one written quote for contracts less than €5,000 but it is preferred if you get three quotes by email ▪ a contract that is between €5,000 and €50,000 can be awarded on the basis of responses to written specifications (for example, sent by email) to at least three suppliers or service providers. Contract award information for contracts valued greater than €25,000 must be published by completing the attached form or ▪ Can be awarded on the basis of responses to at least three quotations obtained using the electronic request for quotes facility on eTenders (currently called quick quotes). Access to the eTenders portal is restricted to authorised and certified personnel or 	5.2	Preventative	Transaction dependent

		<ul style="list-style-type: none"> ▪ Can be awarded on the basis of a formal tendering process by advertising on eTenders. ▪ a contract that is €50,000 and up to the value of the EU thresholds must be advertised as part of a formal tendering process on eTenders in line with DPER Circular 05/23 			
22	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds ▪ Compliance 	<p>It is a legal requirement that contracts with estimated values equal to or above the EU thresholds must be advertised in the Official Journal of the European Union (OJEU) (which may be accessed using eTenders).</p> <p>Before undertaking any procurement in this category, you must submit a Procurement Support Request to HSE Procurement.</p>	5.3	Preventative	Transaction dependent
23	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Compliance 	<p>It is a mandatory requirement that a competitive procurement process should be used unless there are justifiable exceptional circumstances.</p> <p>In all cases, the application and justification for the use of exceptional circumstances should be documented and submitted for sign via the exceptions template. The exceptions template must be signed off at a minimum by the relevant General Manager or equivalent grade for the service making the purchase. For purchases exceeding the expenditure band and approval levels of a General Manager,</p>	5.5	Preventative	Transaction dependent

		<p>the form must be signed off by the relevant grade in accordance with section 4.5 Expenditure Bands and approval levels. The relevant CHO Chief Officer, Hospital Group CEO, REO or National Director must also approve the application for sourcing in exceptional circumstances. The National Director of Procurement must be notified in writing of such instances. The use of the digital form ensures that this notification will take place.</p> <p>In the case of statutory-type purchases however (items of expenditure such as water charges, planning permissions, commercial rent rates) these are procured from authorised single sources without competition, i.e. they do not require formal tender or three quotes.</p>			
24	<ul style="list-style-type: none"> Accepting goods not meeting requirements 	In the receiving process, it is important to ensure that the quantity and quality of goods specified have been satisfactorily delivered to meet the customer requirements.	6	Preventative	Transaction dependent
25	<ul style="list-style-type: none"> Fraud risk Inventory management risk 	To receipt goods, the individual must enter the GRN into the financial system and sign the GRN. System entries must be made promptly after the receipt of goods to accurately reflect goods movement.	6	Preventative	Transaction dependent
26	<ul style="list-style-type: none"> Duplicate payments 	Local procedures should be in place to ensure that the invoice is only paid once.	7.1	Preventative	Transaction dependent

27	<ul style="list-style-type: none"> Fraud risk 	Payment is made following receipt and matching of a payment request (usually an invoice) to what was ordered on the PO and satisfactorily received (the GRN).	7.2	Preventative	Transaction dependent
28	<ul style="list-style-type: none"> Fraud risk Misappropriated funds 	Payment only happens after proper 'sign off' of the complete receipt of goods, services or works. Sign off is performed by entering the GRN into the financial system. This is completed by the Service areas.	7.3	Preventative	Transaction dependent
29	<ul style="list-style-type: none"> Fraud risk Loss of value for money 	Disputed amounts may remain until resolved in line with local policy. It is the responsibility of Payment Services to clear the payment, but the Service Area is responsible for resolving any disputed amounts.	7.3	Preventative	Transaction dependent
30	<ul style="list-style-type: none"> Fraud risk Loss of value for money 	The relevant Assistant Chief Financial Officer must approve any proposed addition to the categories of suppliers paid under non-PO payments.	7.3.1	Preventative	At least annually
31	<ul style="list-style-type: none"> Fraud risk 	Budget Holders must investigate all instances where late payment occurs, irrespective of amount or the number of days late. They must address the reasons causing payments to be late and report on a monthly basis to the relevant Assistant National Director.	7.4	Preventative	Transaction dependent
32	<ul style="list-style-type: none"> Fraud risk 	Budget Holders must review price difference reports and provide an account on a quarterly basis to the relevant Assistant Chief Financial Officer as regards any trends in the occurrence of matching differences.	7.4	Preventative	Transaction dependent

33	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds ▪ Loss of value for money 	<p>Where there are quantity differences between PO, GRN and invoice, the following controls apply:</p> <p>Invoice quantity greater than order quantity</p> <p>If the invoice quantity is greater than the ordered quantity, the invoice should be returned.</p> <p>Quantity delivered greater than order quantity</p> <p>If the quantity delivered is greater than the quantity ordered, the excess should not be accepted. These should be taken back by the supplier at no extra cost to the HSE.</p> <p>Quantity delivered less than order quantity</p> <p>If the quantity delivered is less than the quantity that was ordered, notify the supplier immediately and request to deliver the additional quantity as soon as possible.</p>	7.6	Preventative	Transaction dependent
34	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	<p>A register (list) must be kept of all disputed invoices. You must include sufficient information to facilitate tracking, follow up and closure once the issue that caused the dispute is addressed.</p>	7.8	Preventative	Transaction dependent
35	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	<p>Upon the resolution of an invoice dispute, the invoice should be paid as per the terms of the contract, or within 10 days if the timeframe set out in the contract has been exceeded as a result of the dispute.</p>	7.8	Preventative	Transaction dependent
36	<ul style="list-style-type: none"> ▪ Fraud risk 	<p>For capital expenditure approval, it is a mandatory</p>	9	Preventative	Transaction dependent

	<ul style="list-style-type: none"> ▪ Misappropriated funds 	requirement that the Line Manager 'signing off' the expenditure must be in accordance with the financial limits set out in Section 9 of NFR B1.			
37	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	For property transactions, it is a mandatory requirement that the approval levels outlined in Section 10 of NFR B1 are followed.	10	Preventative	Transaction dependent