

**B-7 - Property and Equipment
Key Control Checklist (Version 1.2.1)**

	Risk	Key Control	Section Reference	Preventative or Detective	Frequency of Control
1	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	<p>Line managers are responsible for:</p> <ul style="list-style-type: none"> • developing and implementing local monitoring and tracking systems as appropriate to ensure departmental assets are appropriately safeguarded and controlled • providing training as necessary regarding asset use, storage and maintenance and communicating the importance of compliance • assigning roles within the processes outlined above to assist them with the stewardship and record maintenance responsibilities 	7.2	Preventative	Transaction dependent
2	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	<p>Line Manager are responsible for seeking the appropriate approval regarding asset transfer, donation, disposal, trade-in and sale and notifying Fixed Assets Section Manager if approved. The Fixed Assets Section Manager should also be notified regarding assets that are lost, damaged, destroyed, disposed of or no longer of value. (FAS1-4)</p>	7.2 2.2.2 2.3.2 2.7 2.8 2.8.4	Preventative	Transaction dependent
3	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds ▪ Depreciation risk 	<p>A key control is to ensure assets are recognised when they are acquired and to ensure that they are included on the fixed asset register.</p>	2.2	Preventative	Transaction dependent

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4	<ul style="list-style-type: none"> Fraud risk Misappropriated funds 	A property acquisition or disposal will be considered successfully completed when the Contract for Sale (or the Deed of Transfer or Conveyance, whichever is signed first) is signed by both parties to the transaction.	2.2.2	Preventative	Transaction dependent
5	<ul style="list-style-type: none"> Fraud risk Misappropriated funds 	Construction Projects must be pre-approved by the National Director of Capital and Estates and a copy of the approval must be sent to the Assistant National Director of Capital and Estates and relevant service personnel.	2.2.4	Preventative	Transaction dependent
6	<ul style="list-style-type: none"> Fraud risk Misappropriated funds 	When purchasing equipment, the Purchase Order (PO) must be approved in writing by either the General Manager, Finance Specialists (Region), Head of Service or the Assistant National Director (Services).	2.2.4	Preventative	Transaction dependent
7	<ul style="list-style-type: none"> Fraud risk 	All HSE equipment meeting the Fixed Asset definition must be tracked in the Fixed Asset system. A HSE Fixed Asset tag number should be attached or assigned to this equipment for inventory and identification purposes. This excludes 'Land and Buildings' assets along with motor vehicles which are not required to be tagged.	2.3.1	Preventative	Transaction dependent
8	<ul style="list-style-type: none"> Fraud risk 	Each HSE area has a responsibility to maintain a Fixed Asset Register. The register should include fixed assets such as land, buildings, equipment (for example multi-use medical equipment), fixtures	2.4.3	Preventative	Transaction dependent

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		and fittings, computer equipment and motor vehicles. Minimum detail to be included is set out in checklist in section 2.4.3.			
9	<ul style="list-style-type: none"> Fraud risk 	A physical inventory check must be conducted annually to verify the existence and condition of all items in the Fixed Asset records.	2.6	Preventative	Transaction dependent
10	<ul style="list-style-type: none"> Fraud risk 	Departments are required to maintain a current record of any relocation, replacement, transfer, trade in or disposal regardless of whether the equipment meets the Fixed Asset definition.	2.8	Preventative	Transaction dependent
11	<ul style="list-style-type: none"> Fraud risk 	Equipment cannot be sold, loaned, given away, scrapped or disposed of by any department without prior written authorisation and approval from either the Head of Service or the Assistant National Director (Services) or equivalent grade.	2.8	Preventative	Transaction dependent
12	<ul style="list-style-type: none"> Fraud risk Misappropriated funds Depreciation risk 	A key control is that disposals are recognised and taken off the Fixed Asset Register, property database, insurance schedule and maintenance schedule.	2.8	Preventative	Transaction dependent
13	<ul style="list-style-type: none"> Fraud risk 	Disposal of vehicles before the end of their life require additional sign off by the relevant Assistant Chief Financial Officer.	2.8.1	Preventative	Transaction dependent

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14	<ul style="list-style-type: none"> Fraud risk 	The local ICT department should be notified of any disposal of computer equipment.	2.8.1	Preventative	Transaction dependent
15	<ul style="list-style-type: none"> Fraud risk 	<p>All theft must be notified to An Garda Síochána and a copy of the Garda incident report must be obtained and retained on file for insurance reasons. Loss or theft of devices containing personal data must be notified using the Data Protection Officer. (DPO)</p> <p>Fixed Assets reported as stolen are immediately removed from the department's Fixed Asset inventory unless there is reason to presume that full recovery of the asset is probable.</p>	2.8.1	Preventative	Transaction dependent
16	<ul style="list-style-type: none"> Fraud risk 	The HSE cannot enter into a finance lease without the sanction of the Minister for Finance.	3.2	Preventative	Transaction dependent
17	<ul style="list-style-type: none"> Fraud risk 	The approval of an operating lease requires sign-off by a manager who is authorised to approve expenditure equal to the total value of all payments under the lease contract over its full term.	3.2	Preventative	Transaction dependent
18	<ul style="list-style-type: none"> Fraud risk Misappropriated funds Value for money 	<p>A deed of charge must be put in place before the Capital funding is drawn down by the third party organisation.</p> <p>The HSE's position is that where possible, assets would be under HSE ownership and provided to 3rd parties under lease or license. Where this is not possible Grants provided to 3rd</p>	4	Preventative	Transaction dependent

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		parties would be covered by way of suitable Grant Agreements and associated Mortgages and Charges. For more information see the liens table in appendix 12			
19	<ul style="list-style-type: none"> Fraud risk Misappropriated funds Value for money 	All ICT project expenditure of the HSE which is met out of funds voted by Dáil Éireann requires the sanction of the Digital Government Oversight Unit.	5.1	Preventative	Transaction dependent
20	<ul style="list-style-type: none"> Value for money 	<p>ICT projects - Dealing with cost effectiveness issues:</p> <p>Where there is a persistent or serious lessening of the cost effectiveness of the approach and solution, the Project Board must develop a proposal to fix the situation as quickly as possible. This proposed solution must be agreed with the HSE Office of the Chief Information Officer (OoCIO) with respect to availability of resources, and approved by the HSE CEO or officer designate.</p>	5.2.1	Preventative	Transaction dependent
21	<ul style="list-style-type: none"> Fraud risk 	During the process of assigning, upgrading and replacing a mobile device, the individual must complete a mobile phone device application form and have it approved by a Grade 8 or equivalent in the same service area.	6.4	Preventative	Transaction dependent
22	<ul style="list-style-type: none"> Misappropriated funds Fraud risk 	The Information Communication Technology (ICT) E-Health Directorate is responsible for managing and logging the	6.5	Preventative	Transaction dependent

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		procurement of mobile devices on behalf of the HSE.			
23	<ul style="list-style-type: none"> Misappropriated funds 	<p>International calls or roaming on mobile devices are prohibited except in the following limited circumstances on approval by minimum Assistant National Director and Line Manager or above thereafter:</p> <ul style="list-style-type: none"> you are out of the country on official HSE business you need to contact an external service provider who is based abroad you need to be contactable while abroad for work purposes 	6.6	Preventative	Transaction dependent
24	<ul style="list-style-type: none"> Fraud risk Misappropriated funds 	<p>Employees transferring internally within the HSE can, on agreement, take their mobile device with them to their new position. Their Line Manager must notify the Local Device Administrator in the area they are leaving so that appropriate change-over and billing arrangements are correctly referenced.</p> <p>Leaving and retiring employees must return their HSE mobile devices and associated equipment (such as car kit, chargers) to their Line Manager who in turn must report it to their local mobile administrator.</p>	6.9	Preventative	Transaction dependent
25	<ul style="list-style-type: none"> Data leak Reputational damage 	ICT E-Health have processes in place to ensure that all HSE mobile devices are disposed of	6.10	Preventative	Transaction dependent

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		in the correct fashion. Contact your local mobile phone administrator or mobile carrier for more instructions.			
26	<ul style="list-style-type: none"> ▪ Fraud risk ▪ Misappropriated funds 	Clear segregation of duties must be in place for funding approval, asset acquisitions, asset disposal and leasing new assets.	7.5	Preventative	Transaction dependent