



Independent Report of Factual Findings on costs declared on Form C (Outbreak Assistance Payment) under the COVID-19 Temporary Assistance Payment Scheme

Addressed to:

_____ [Insert the name of the Nursing Home]

_____ [Insert the address of the Nursing Home]

Dear Sirs,

We, _____ [Insert name of Auditor or Accountant] (“the Auditor/ Accountant”), established at _____

[Insert address of Auditor/ Accountant], have carried out the procedures detailed below (“the Procedures”) regarding the costs declared in Form C (Outbreak Assistance Payment) submitted by

_____ [Insert name of Nursing Home] (“the Nursing Home”) for the period

_____ [Insert applicable dates of claim] _____.

The Report

Our work was performed in accordance with *the International Standard on Related Services (ISRS 4400) Engagements to perform agreed upon procedures regarding financial information* and in accordance with the Procedures detailed below.

The Procedures were carried out solely to assist the Nursing Home with its Form C submission to the HSE in accordance with the Covid-19 Temporary Assistance Payment Scheme Procedures and Details Document. We understand that a copy of our Report is required by the HSE for the purpose of its evaluation of the Nursing Home’s Form C. We agree that a copy of our Report may be provided to the HSE for their information in connection with this purpose but only on the basis that we shall not be liable for any loss, damage, or expense which is caused by reliance on our Report by the HSE. The HSE draws its own conclusions from the Report and any additional information it may require.

The scope of the Procedures was defined by the HSE. Therefore, we are not responsible for their suitability or pertinence. Since the Procedures carried out constitute neither an audit nor a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express a statement of assurance on the Form C.

Had we carried out additional procedures or an audit of the Nursing Home’s Financial Statements in accordance with International Standards on Auditing or International Standards on Review Engagements, other matters might have come to its attention and would have been included in the Report.

Where the Auditor/ Accountant is also auditor of the Nursing Home financial statements, the following section should be completed:

Our audit work as the statutory auditors of the annual financial statements of _____ [name of nursing home] is carried out in accordance with our statutory obligations and is subject to separate terms and conditions. This engagement will not be treated as having any effect on our separate duties and responsibilities as _____ [nursing home’s] external auditors.

The Procedures

The procedures performed are summarised as follows

- (i) We reviewed a sample (see below) of the costs declared in the Form C, to evaluate whether these were:
 - o actually incurred by the Nursing Home,
 - o incurred within the period specified in the Form C,
 - o recorded in the Nursing Home’s accounting records and incurred in accordance with the Nursing Home’s usual accounting practices,
 - o validated through inspection of appropriate supporting invoices, receipts, or other supporting documentation.
 - o insofar as can be reasonably established, confirmed to be relating to Covid-19 measures and falling within the meaning of additional allowable expenses that can be claimed under the Outbreak Assistance Payment as defined in the Covid-19 Temporary Assistance Payment Scheme Procedures and Details Document.
- (ii) For the purposes of this review, the minimum samples that were selected are as follows:
 - o **Payroll Costs:** A representative sample across direct/ indirect staff costs, agency staff costs and other pay related costs. Full coverage is required if there are fewer than 10 employees/ agency staff otherwise the sample should have a minimum of 10 transactions or 10% of the value of the payroll costs should examined, whichever is the highest.
 - o **Non-Pay Costs:** A representative sample across all expenditure categories claimed. Full coverage is required if there are fewer than 10 transactions, otherwise the sample should have a minimum of 10 transactions, or 10% of the total Non-Pay Costs, whichever number is highest.

Findings

We report our factual findings, including any exceptions and errors identified below. The Nursing Home has provided the Auditor / Accountant with all the documentation and accounting information needed by the Auditor / Accountant to carry out the requested Procedures.

In respect of the procedures listed under (i) above, and subject to any exceptions or errors listed below, we found that the expenses included in our sample were:

- o actually incurred by the Nursing Home,
- o incurred within the period specified in the Form C,
- o recorded in the Nursing Home’s accounting records and incurred in accordance with the Nursing Home’s usual accounting practices,
- o validated through inspection of appropriate supporting invoices, receipts, or other supporting documentation.
- o insofar as can be reasonably established, falling within the meaning of additional allowable expenses that can be claimed under the Outbreak Assistance Payment as set out and defined in the Covid-19 Temporary Assistance Payment Scheme Procedures and Details Document.

[The Audit / Accountant to list any exceptions/ errors in respect of procedures that could not be confirmed.]

In accordance with the minimum samples required under (ii), we reviewed a sample of _____ -
_____ in respect of Payroll Costs and a sample of
_____ in respect of Non-Pay Costs.

Use of this Report

This Report may be used only for the purpose described in the above objective. It was prepared solely for the confidential use of the Nursing Home and the HSE, and only to be submitted to the HSE in connection with the requirements set out in the Covid-19 Temporary Assistance Payment Scheme Procedures and Details Document. The Report may not be used by the Nursing Home or by the HSE for any other purpose, nor may it be distributed to any other parties. The HSE may only disclose the Report to authorised parties responsible for administration of the Covid-19 Temporary Assistance Payment Scheme.

This Report relates only to the Form C (Outbreak Assistance Payment) submitted to the HSE by the Nursing Home under the Covid-19 Temporary Assistance Payment Scheme. Therefore, it does not extend to any other of the Nursing Home’s financial information.

There were no known conflicts of interest between the Auditor/ Accountant and the Nursing Home in establishing this Report¹ .

We look forward to discussing our Report with you and would be pleased to provide any further information or assistance.

_____ [Insert name of Auditor / Accountant]
_____ [Insert address of Auditor / Accountant]

_____ [Insert date of report]

Signature: _____

Auditor/ Accountant Professional Body _____

Please Note: This form, fully completed, must be submitted with Form C as part of a claim for Outbreak Assistance Payment.

¹ A conflict of interest arises when the Auditor’s/ Accountants objectivity to establish the claim is compromised in fact or in appearance when the Auditor/ Accountant for instance:

- Stands to benefit directly should the claim be accepted;
- Is a director, trustee or partner to the beneficiary of the claim;
- Has a close relationship with any person representing the beneficiary; or
- Is in any other situation that compromises his or her independence to ability to establish the claim impartially.