



Feidhmeannacht na Seirbhíse Sláinte
Health Service Executive

HEALTH SERVICE EXECUTIVE

NATIONAL FINANCIAL REGULATION

PAYROLL OVERPAYMENTS AND UNDERPAYMENTS

NFR-04

NFR-04 Payroll Overpayments and Underpayments

4.1	Introduction	<i>on page 3</i>
4.2	Purpose	<i>on page 3</i>
4.3	Scope	<i>on page 3</i>
4.4	Assistance/Further Information	<i>on page 4</i>
4.5	Effective Date	<i>on page 4</i>
4.6	Procedure for Recoupment of Overpayments	<i>on page 4</i>
4.7	Forms and Documentation	<i>on page 8</i>
4.8	Emergency Arrangements	<i>on page 10</i>
4.9	Training	<i>on page 10</i>
4.10	Payroll Checklist	<i>on page 10</i>
4.11	Procedure for the Payment of Underpayments	<i>on page 12</i>
4.12	Interdepartmental Communication	<i>on page 12</i>
4.13	Segregation of Duties	<i>on page 12</i>
4.14	Roles and Responsibilities	<i>on page 12</i>
4.15	Reporting Irregularities	<i>on page 13</i>
4.16	Audit	<i>on page 14</i>

4.1. Introduction

- 4.1.1.** The Health Service Executive (HSE) has responsibility for the stewardship and proper management of public funds granted to it for the provision of health and personal social services. Although every effort is made to avoid such an occurrence, in the event that an employee receives an overpayment of salary, it is the policy of the HSE to recover the outstanding overpayments as expeditiously as possible.
- 4.1.2.** This National Financial Regulation (NFR) takes cognisance of the provisions of the Payment of Wages Act, 1991, and the Statute of Limitations Act, 1957.
- 4.1.3.** The employer must initiate an action to recoup an overpayment immediately upon discovery of the overpayment. All overpayments must be repaid to the HSE in full in as short a period as possible.
- 4.1.4.** The HSE shall make a deduction from the wages of an employee in respect of a payroll overpayment where the purpose of the deduction or payment is the reimbursement of the employer in respect of -
- any overpayment of wages; or
 - any overpayment in respect of expenses incurred by the employee in carrying out his employment, made (for any reason) by the employer to the employee.
- 4.1.5.** Where an overpayment relates to an employee who has left the employment of the HSE and where there is no agreement for recoupment in place, these sums may be recovered by way of issuing debt recovery proceedings in the Civil Courts. Approval to instigate such proceedings must be approved by the officer designated by the Regional Assistant National Director of Finance.
- 4.1.6.** In instances where an employee has been underpaid, the HSE will make good such underpayments in a timely manner.

4.2. Purpose

- 4.2.1.** To establish control procedures which minimise the occurrence of payroll overpayments.
- 4.2.2.** To document policies and procedures for the recoupment of monies from employees to whom payroll overpayments have been made.
- 4.2.3.** To document policies and procedures for the payment of monies to employees to whom payroll underpayments have been made.

4.3. Scope

- 4.3.1.** Recoupment of overpayments which have occurred, both for current employees, pensioners and for those who have left employment.
- 4.3.2.** Recoupment where the overpayment is substantial and cannot be recovered in the next pay period.
- 4.3.3.** This regulation does not address overpayments currently being recouped where a mutually agreed arrangement is in place with the HSE and the officer/ex officer.

4.3.4. The provisions of this regulation apply equally to the recoupment of the HSE pay technical adjustment¹ in instances where an officer leaves HSE employment.

4.3.5. Repayment of underpayments which have occurred for current employees.

4.4. Assistance / Further Information

4.4.1. Additional information regarding this regulation should be addressed to the Assistant National Director of Finance, Annual Financial Statements (AFS) and Governance and/or the relevant local Payroll Division.

4.4.2. Requests for derogation from the requirements of this regulation should be made in writing to the above Assistant National Director of Finance, and any derogation will only apply after written authorisation is received from the Chief Financial Officer (CFO).

4.4.3. It is intended that this regulation will be regularly updated to reflect and incorporate new and additional legislative and other directives. Notifications will be issued on [HSE National Intranet - National Financial Regulations](#) and via email communications.

4.5. Effective Date

4.5.1. This regulation is effective immediately and supersedes all prior regulations / directives issued relating to payroll overpayment and underpayment management. This regulation applies to all HSE employees.

4.6. Procedures for the recoupment of Overpayments

The **procedure for recoupment of overpayments** is as follows:

4.6.1. Upon discovery² of overpayment to a current employee / pensioner, a letter shall issue from the Returning Officer / Payroll Manager or employees direct Line Manager to the employee in receipt of the overpayment, detailing the following:

- Gross and/ or net value of the overpayment.³
- Reason for the overpayment.
- Period to which the overpayment relates.
- Proposed repayment option/schedule. Where an employee indicates that this repayment schedule is too onerous the HSE, on a case by case basis, will work with the employee to determine the most appropriate method and timescale for repayment.
- Employee obligations.
- Procedure if employee queries the amount of the overpayment.

¹ *The Technical Adjustment is the term used to describe the payment made to employees to facilitate the rationalisation of pay groups since 2005. Employees are paid fortnightly, 11 days in arrears on a national basis. The Technical Adjustment is an intervention in pay arrangements to prevent a once-off cash-flow loss to staff at the time of the transition to fortnightly pay, 11 days in arrears where an employee's pay is going into arrears, for the first time, or further into arrears than heretofore.*

² *The overpayment may be discovered by Payroll or by the employee. There is an onus on the employee to contact payroll immediately on discovering their overpayment.*

³ *The calculation process for this valuation is determined by the capacity/constraints of local operating systems.*

- Any change in future income must be taken into account in negotiating a repayment schedule.
- Employee's right to be accompanied by a work colleague or union representative.
- Revenue implications to be notified/explained upon request.
- Copy of the NFR-04 Payroll Overpayments and Underpayments.

4.6.2. Any **overpayment amount up to and including €200 (gross)** shall be recouped in the next payroll run.

- Notification in writing shall issue to the employee that the overpayment shall be recouped in the next payroll run. The notification shall issue, no later than 14 days prior to the next payroll run, to allow representations to be made. This recoupment amount shall not exceed 15% of the employee's fortnightly or equivalent net salary (gross minus mandatory deductions), unless mutually agreed. Where €200 does exceed 15% of fortnightly or equivalent net salary, the maximum deduction is 15% which shall be deducted automatically from each subsequent payroll run, until the overpayment is recovered in full.
- In cases where an employee indicates that this repayment schedule is too onerous the HSE, on a case by case basis, will work with the employee to determine the most appropriate method and timescale for repayment. This engagement process shall take no longer than 28 days unless formally mutually agreed between both parties.
- Where the negotiated repayment schedule deviates materially from the policy in this regulation approval is required from the officer as designated by the Assistant National Director of Finance prior to formal agreement with the employee.

4.6.3. For **amounts overpaid in excess of €200 (gross)**, written communication in line with the requirement of 4.6.1(as appropriate)⁴ shall issue to the recipient of the overpayment,

4.6.4. Where no response is received from the employee within the period specified in the overpayments letter, a second letter setting out the HSE's intention to commence recoupment is issued. If no response is received to this second letter within 14 working days (28 working days in total) notification in writing shall issue to the employee that the recoupment will commence with effect from the next payroll run in accordance with the procedure set out in this Financial Regulation.

4.6.5. In cases where the overpayment exceeds either €200 or 15% of net salary the following rules apply:

- The number of pay periods allowed for recoupment of overpayment shall never exceed the same number of pay periods in which the overpayment occurred.
- In cases where an employee indicates that this repayment schedule is too onerous the HSE, on a case by case basis, will work with the employee to determine the most appropriate method and timescale for repayment. This engagement process shall take no longer than 28 days unless formally mutually agreed between both parties.
- Any changes in future income shall be taken into account in negotiating a repayment schedule.

⁴ *Written communication should be to the officer's address as registered in his/her payroll records.*

- Where the negotiated repayment schedule deviates materially from the policy in this regulation approval is required from the officer as designated by the Assistant National Director of Finance prior to formal agreement with the employee.

4.6.6. Repayment options for current employees / pensioners are:

- Repayment of a single lump sum
- Part payment by a single lump sum and remainder by deduction from salary over an agreed period
- Salary deduction (gross amount prior to calculation of statutory deductions)
- Offset against arrears due (gross amount prior to calculation of statutory deductions)
- Deduction for entitlements under the Superannuation Acts (net amount).
- Direct Debit / Standing Order with HSE bank account over an agreed period (net amount).

4.6.7. If an **overpayment has not been fully recouped by the date of retirement** of the employee, the remaining balance of the overpayment should be deducted from any retirement gratuity to which the staff member is entitled. This process should be executed by the relevant Line Manager in conjunction with payroll and superannuation managers.

4.6.8. If the **employee has resigned and an overpayment has not been recouped**, per the repayment schedule agreed with the employee, by the leaving date, the outstanding overpayment shall be deducted from any remaining salary payment(s) due to the employee.

4.6.9. Upon discovery of **overpayment to a former employee / pensioner⁵**, a letter shall be issued to the individual concerned or his/her Legal Personal Representative detailing the following:

- Gross and net value of the overpayment.
- Reason for the overpayment.
- Period to which the overpayment relates.
- Name of relevant contact (Returning Officer/Line Manager and full contact details).
- Request for full repayment of overpayment.
- Procedure if employee disagrees with the amount of the overpayment.

4.6.10. Repayment options for former employees / pensioners are:

- Payment by a single lump sum.
- Part payment by a single lump sum and remainder by instalments over an agreed period.
- Instalments over an agreed period. Where the negotiated repayment schedule deviates materially from the policy in this regulation approval is required from the officer as designated by the Assistant National Director of Finance prior to formal agreement with the employee.

4.6.11. If no response to the initial letter is received within a 14 day period a second letter is issued requesting an immediate response from the individual concerned. If no response is received within a further 14 working days (28 working days in total) the HSE will deal with the outstanding amount in the

⁵ *Former Employees / Pensioners - Examples of employees in this category would include:*

- *Employees who have completed / ended a permanent, temporary or substitute contract.*
- *Employees on career break*
- *Employees on other unpaid leave*

manner of an ordinary debt including recourse to the Civil Courts where appropriate.

- 4.6.12.** Overpayments may occur if the Payroll Department does not receive notification or receives late notification of the death of an employee / pensioner. In such cases, the amount of the overpayment recouped is always the net amount of the overpayment unless there is still outstanding salary due to that employee who may be paid in arrears. The department will issue notification of the occurrence of the overpayment to the executor of the estate/next of kin of the deceased person.
- 4.6.13.** Methods of recoupment are the same as those for employees' no longer in receipt of salary, under procedures relating to recoupment from employees no longer in receipt of salary/pension and employees who have left the employment of the HSE.
- 4.6.14.** The amount of the overpayment whether recouped during the tax year in which the overpayment occurred or in later tax year(s) is the gross amount.
- 4.6.15.** In applicable cases, payroll will send a statement of overpayments recouped to each overpaid individual annually to facilitate application to the Revenue Commissioners for a tax rebate and application to the Department of Social Protection for PRSI contributions on the amount of the overpayment recouped out of year.
- 4.6.16.** Records must be kept by the Payroll Department of all overpayments identified and related amended P35 Form (where applicable). Records of open and closed cases must be kept indefinitely. For further details refer to NFR-08: Retention of Financial Records. Refer [HSE National Intranet - National Financial Regulations](#).
- 4.6.17.** These records must include the following:
- A copy of the report investigating overpayment and recommended course of action
 - A copy of each overpayment notification letter.
 - A copy of the response from the employee if in written form. Where the response is oral a note should be added to the file detailing the following:
 - i. The time and date of the conversation.
 - ii. The name of the representative within the Payroll Department.
 - iii. Full details of the conversation including details of recoupment agreement if discussed.
 - iv. If initial communication is verbal it must be followed by written confirmation of any agreement reached.
 - Details of all overpayments must be recorded on the employee record card /electronic payroll record within the Payroll Department. This ensures that recoupment re-commences if an employee resumes from a period of unpaid leave.
 - All communication relating to the case from Union representatives.
 - A copy of the agreed repayment schedule. Retain the schedule together with any records of payment received (copy cheques etc)
 - In the case of legal action, a copy of all legal correspondence must be maintained on file.
- 4.6.18.** In addition to the above the following financial records must also be maintained:
- A spreadsheet detailing all overpayments by cost centre, updated monthly, to take account of all receipts from employees whether by way of payroll deduction or by direct payment.

- It is necessary to collect and collate the data from each of the former health board areas to generate a national overpayments database and reports. In order to realise this objective the agreed overpayments template must be completed and returned to National Payroll Operations on a monthly basis.
- Financial Accounting must issue a list to Payroll every month of all receipts to HSE bank accounts, coded to the General Ledger which relate to recoupment of overpayments.
- For all direct payments from employees, i.e. those overpayments not recouped by way of payroll deduction, a gross to net form/P35 amendment⁶ must be issued by the Payroll Department to the Financial Accounting divisions.
- On an annual basis a statement of repayments recouped in the year and the balance due to the HSE must be issued to each employee on the overpayments listing.

4.6.19. Designated HSE officers must maintain records⁷ supporting and authorising documentation for all personnel actions including, but not exclusively, the following:

- Hiring new employees.
- Changes in position, compensation or working terms and conditions.
- After Hours Attendance payments and Allowances.
- Salary deductions.
- Requests for maternity leave and unpaid extended maternity leave.
- Sick leave.
- Terminations.
- Career breaks, other unpaid leave.
- Resignations.
- Retirements.
- Other paid leave.
- Hours of Attendance.

4.6.20. In the event that there is a dispute in relation to an under or overpayment, employees have recourse to HSE Grievance Procedures. [HSENet - HSE National Intranet - Policies, Procedures & Guidelines](#). While the employee is engaging in this process no deductions will be made.

4.7. Forms and Documentation

4.7.1. Returning Officers and Line Managers are responsible for ensuring that all forms and paperwork are submitted to HR/Payroll, fully completed and on a timely basis.

4.7.2. HR Forms have been devised for ease of administration and are designed to take into account all data required in respect of every application for any given scheme. Some forms require a significant amount of information, all data requested is absolutely necessary for fulfilment of system and statutory requirements. It is therefore imperative that employees and Line Managers ensure that all sections of any application form are properly completed prior to approval. Copies of all relevant forms are available from local Line Management.

⁶ Gross to net P35 amendment in respect of repayment in the current year for prior year overpayment will only be once off.

⁷ These documents should ordinarily be held on the employees personnel file.

- 4.7.3. Requested changes are not deemed to be authorised until appropriate forms have been correctly completed, authorisation for change is appropriate and that requested changes have been entered on the relevant system. Incomplete forms lead to delays in processing and recording of information which can result in either overpayments, or in some cases, employees not being paid at all.
- 4.7.4. Factors contributing to the occurrence of overpayments include the following:
- Submission of incorrect data on set up of new employee.
 - Late notifications of:
 - leaving/termination/retirement
 - transfer between locations/cost centres
 - secondments
 - unpaid absences (e.g. term-time, extended maternity leave, sick leave, study leave, career break, parental leave, job sharing, adoptive leave, carer's leave)
 - termination of acting up arrangements.
 - decrease/change in contractual remuneration.
- 4.7.5. Deadlines for submission of forms to HR/Payroll are as follows (number of weeks in advance of commencement of change):
- | | |
|---|----------------------------|
| • Hiring New Employees | at a minimum 4 weeks |
| • Change in Position | at a minimum 4 weeks |
| • Changes in Compensation (Increments/Upgrades etc) | at a minimum 4 weeks |
| • Changes in Working Terms and Conditions | at a minimum 4 weeks |
| • Salary Deductions | at a minimum 4 weeks |
| • Requests for Maternity Leave | at a minimum 4 weeks |
| • Unpaid Extended Maternity Leave | at a minimum 4 weeks |
| • Terminations, Resignations | at a minimum 4 weeks |
| • Career Breaks | at a minimum 4 weeks |
| • Parental Leave | at a minimum 4 weeks |
| • Unpaid Leave | at a minimum 4 weeks |
| • Acting Up Allowances | at a minimum 4 weeks |
| • All Other Changes | at a minimum 4 weeks |
| • Requests for Term Time Working | November of the prior year |
- 4.7.6. Returning Officers/Line Managers have responsibility for ensuring that all forms are submitted to HR within the timelines specified. Upon authorisation by Line Management, copies of all forms must be forwarded to the Payroll Department and copied to HR a minimum of four weeks prior to commencement of change.⁸
- 4.7.7. Forms which are not consistent with current HSE policy shall not be processed.
- 4.7.8. Forms which have not been sanctioned by the appropriate Line Management authority shall not be processed.
- 4.7.9. Where an overpayment is discovered each overpayment must be logged by the Payroll officer or officer designate immediately upon discovery. The following information must also be recorded in a Register of Overpayments:
- Reason for overpayment: This documentation must incorporate all pertinent payroll, personnel and computer information for the period in question.
 - Period to which the overpayment relates.

⁸ This process in SAP areas is an automatic system notification between the relevant directives on the instigation on the initial change.

- Confirmation that investigation has been conducted to ensure that similar overpayments have not occurred/are not occurring for other employees.
- Note of preventative action taken to ensure non recurrence of overpayment.
- If overpayment identifies a procedural weakness current systems must be reviewed and revised to reflect strengthened procedures. The review process, resulting report and corresponding revision to the procedure must be fully documented and a copy should be sent to the Assistant National Director, AFS and Governance for approval and communication to all staff. A copy must also be maintained on the overpayments file.
- If the reason for the overpayment is attributable to non-compliance with Financial Regulations, the person(s) responsible must be informed. Compliance must be monitored by the designated payroll/HR officer/line manager to ensure that corrective action has been taken. All information relating to the overpayment and review process implemented must be documented and maintained on the overpayments file.

4.8. Emergency Arrangements

- 4.8.1.** Where the HSE does not receive the prescribed notice period from an employee who goes on leave without pay or gives or receives notice of resignation or termination, the Returning Officer / Line Manager must inform the Payroll Department immediately by phone and in writing of the effective date of the employees leave or termination. In emergency situations, where it is a priority to contact the Payroll Department to request that a payment is stopped in order to prevent a material overpayment occurring it is acceptable that the initial communication is verbal (by telephone). In these situations formal submission of paperwork must be completed by the end of the next working day.
- 4.8.2.** Payroll Departments will implement a special fast track procedure in these emergency situations to ensure that the system is updated immediately minimising the occurrence of payroll overpayments.

4.9. Training

- 4.9.1.** Payroll senior managements shall ensure that all employees with payroll process responsibility are adequately trained and maintain for ready reference complete and up to date payroll manuals dealing specifically with internal controls to minimise the occurrence of payroll overpayments.

4.10. Payroll Checklist

- 4.10.1.** Each location shall prepare and enforce a payroll sign off procedure for each area of responsibility within their remit.
- 4.10.2.** Management shall ensure that all employees who are involved in the payroll process must be fully inducted in the workings of the procedure.
- 4.10.3.** This list must include but not be limited to the following:

- a. Preparation by cost centre of a listing of all current authorised changes in hours, positions, shifts or terms and conditions of employment resulting in increased or reduced hours/remuneration, by employee (including start and end dates).
- b. Preparation by cost centre of a list of all authorised unpaid leave/retirements/resignations/terminations, by employee (including start and end dates).
- c. Check that payroll payments processed correctly for employees referred to in (a) above.
- d. Check that payroll does not include payment to employees included in the list at (b) above.
- e. Checklist ensuring that all employee records/timesheets are checked and signed off for each payroll run.
- f. Checklist of outstanding employee overpayments, check that repayment plan is in place and adhered to for each outstanding overpayment.
- g. Check that recently deceased employees/pensioners are removed immediately from payroll.
- h. Checklist ensuring that payments from the Department of Social Protection (DSP) due to the HSE are reclaimed for permanent employees.

1. Where deductions are made at source i.e. the employees take home pay is post deduction of DSP amount, the employee is entitled to keep the cheque. The amounts deducted must be equal to the amounts paid by the DSP, to include benefit paid in respect of any/all dependants. To ensure correct deductions applied, employee must provide a copy of notification received from DSP in respect of benefits payable. (In the case of Illness Benefit - form DB 8 Illness benefit – your weekly rate.) Any under/over deductions will be rectified on receipt of confirmation of amounts paid by DSP

4.10.4. Each /location shall nominate an employee with responsibility for ensuring that the checklist is completed and signed off for each payroll run. This officer should be in a supervisory capacity in the unit/location.

4.10.5. The employee who is nominated to complete the checklists for each of the cost centres within the location must present completed checklists (including a list of deviations from authorised hours and terms and conditions) for sign off to their Line Manager/ Returning Officer for each payroll run.

4.10.6. This listing must be reviewed and signed off by the relevant line manager for each payroll run processed.

4.10.7. In addition to the checklist at above, an exception report for payments which fall outside normal parameters must be run. Normal parameters should be decided by each location as appropriate to their area.

4.10.8. This list must be reviewed by Payroll and/or Returning Officers prior to the processing of payroll. When the relevant officer is satisfied that the payment list is correct it should be signed off.

4.10.9. Budget holders are responsible for the timely review of all relevant payroll reports to ensure there are no instances of payroll overpayments for all employees whose pay fall outside the agreed parameters of their grade.

4.10.10. The checklist of procedures, exception reports and documentation evidencing implementation must be checked against every payroll run and be available for inspection by the Comptroller and Auditor General and Internal Audit.

4.10.11. All material queries should be resolved prior to processing of payroll for the period concerned.

4.10.12. Assistant National Directors (and equivalent salary grades) are responsible for ensuring that the above control procedures are adhered to in order to minimise payroll overpayments. To this end it is their responsibility to ensure that there are nominated employees in place to complete and sign off checklists and exception reports for each area under their remit.

4.11. Procedures for Payment of Underpayment

4.11.1. Where an employee considers that they have been underpaid they should bring this matter to the attention of the Line Manager/Payroll Returning Officer immediately. The commitment to correct errors within a specific 24 hour timeframe will apply equally to all employees.

4.11.2. The Line Manager/Payroll returning officer will examine the relevant time records for that employee and inform the employee detailing the hours/value of the underpayment, if confirmed and the reason for the omission.

4.11.3. Details of the underpayment will be recorded in the employee's next time recording return and the value/hours paid in the next pay period.

4.11.4. The HSE, on a case by case basis, shall consider an advance payment.

4.12. Interdepartmental Communication

4.12.1. It is the responsibility of each Regional Assistant National Director of Finance and the Assistant National Director of HR to ensure that there is effective co-ordination and cross directorate collaboration between Payroll, HR and Returning Officers/Line Managers to ensure minimisation of payroll overpayments and underpayments. Each location must prepare and implement a procedure outlining this communication process. This procedure must be available for review purposes to Internal Audit and the Office of the Comptroller and Auditor General upon request.

4.13. Segregation of Duties

4.13.1. It is the responsibility of each Regional Assistant National Director of Finance and the Assistant National Director of HR to ensure appropriate segregation of duties to eliminate possibility of collaboration.

4.14. Roles & Responsibilities

4.14.1. Responsibility of Employees

All staff members are obliged to notify Payroll if it is believed that they have been overpaid or underpaid for any reason.

4.14.2. Responsibility of Line Managers/ Administration Staff/ Returning Officers

- Compliance with the regulations contained within this national financial regulation and other related regulations (NFR-03 Payroll).
- Compliance with the regulations relating to payment of salary during absences on sick leave as stated in circular 10/71. In payroll systems where the entitlement to payment during sick leave absences is not automated it is essential that notice to entitlement to payment of salary during sick leave absences is sent to the Payroll Department in sufficient time to allow salary adjustments to be made. Failure to notify Payroll that an employee's entitlement to payment in respect of sick leave absences should be reduced or terminated will result in overpayments. In all areas the payment of employees during sick leave absence must be monitored and controlled.
- Notification and documentation to Payroll and Personnel Administration/ HR in a timely manner of all relevant decisions and action including (but not limited to) the following:
 - Job-Sharing decisions
 - Special Leave without Pay decisions
 - Resignations
 - Internal Transfer Forms
 - New Employee Set-up Forms
 - Parental Leave decisions
 - Flexible Working Hours decisions
 - Deferral of Increment decisions
 - Payment of Allowances decisions
 - Cessation of allowances decisions
 - Overtime/On Call etc

All relevant documentation submitted to Payroll and Personnel Administration/ HR must contain the following information:

- Employee's Name
- Group Personnel Number/ Payroll Area

All line managers should note that any decisions outside of the norm (e.g. norm being increments, incremental credit etc) must be processed in compliance with HSE HR Circular 01/2010.

4.14.3. Responsibility of Payroll/ HR

Each overpayment and underpayment must be identified and analysed to ensure the following:

- Identification of the cause of the over/under payment.
- Analysis of the cause to identify if an audit of current processes/ procedures is required to identify other over/ under payments.
- Liaison with National Payroll Operations to identify items that may require investigations in other areas.
- Any other action deemed necessary to mitigate the risk of re-occurrence such as a broadcast/ communication to staff.

4.15. Reporting of Irregularities

4.15.1. Where a HSE officer knows or should have known that s/he has been over/under paid, s/he is obliged to bring any known or suspected over/under payment to the attention of his/her line manager and local payroll office at the earliest opportunity.

4.15.2. Any member of staff who considers that there may have been an irregularity that could lead to misappropriation of funds or an instance of fraud should report this immediately to the Line Manager. The manager to whom the matter has been reported must inform their LHO Manager or equivalent, the CFO, the HSE National Director of Audit and HR for appropriate action. For further information please refer to HSE Policies, Procedures Guidelines and in particular to the HSE Protected Disclosures of Information Policy at [HSENet - HSE National Intranet - Policies, Procedures & Guidelines](#)

4.16. Audit

4.16.1. The external and internal auditors of the HSE have the right to unrestricted access to all vouchers, documents, books of account, and computer data and to any other information which they consider relevant to their enquiries and which is necessary to fulfil their responsibilities. Both internal and external auditors also have the right to direct access to any employee or person responsible with whom it is felt necessary to raise and discuss such matters.

4.16.2. Sample checks may take place at regular intervals in each financial year.

4.16.3. Every officer shall attend at such place and at such time as may be appointed by the Auditor and shall submit his/her books and accounts for examination and checking.

4.16.4. Where any irregularities are disclosed at the checking of the accounts of an officer, the Auditor shall report such irregularities to the CFO, who shall cause a full investigation to be made and shall take all necessary action.