



Feidhmeannacht na Seirbhíse Sláinte  
Health Service Executive

**HSE**

**NATIONAL FINANCIAL  
REGULATION**

**PATIENT PRIVATE  
PROPERTY**

**NFR-22**

**Section 1: General**

22.1	Introduction	<i>on page 3</i>
22.2	Purpose	<i>on page 4</i>
22.3	Scope	<i>on page 4</i>
22.4	Assistance / Further Information	<i>on page 5</i>
22.5	Effective Date	<i>on page 6</i>
22.6	Definitions	<i>on page 6</i>
22.7	Roles and Responsibilities	<i>on page 7</i>
22.8	Audit	<i>on page 7</i>

**Section 2: Client Capacity**

22.9	Fundamental Concepts	<i>on page 7</i>
22.10	Assessment of Client Capacity	<i>on page 10</i>

**Section 3: Receipt, Withdrawal and Usage of Client Funds**

22.11	Request Client Funds from the Patient Private Property Central Unit	<i>on page 11</i>
22.12	Withdrawal / Payment of Monies from Client Private Property Accounts in favour of Third Parties	<i>on page 13</i>
22.13	Handling of Client Funds and HSE Funds	<i>on page 18</i>
22.14	Application to the Circuit Court for Direction on Using Client Patient Private Property Funds	<i>on page 21</i>
22.15	Receipting and Lodgement of Patient Private Property Funds	<i>on page 21</i>
22.16	Banking	<i>on page 24</i>
22.17	Department of Social Protection (DSP) Allowance	<i>on page 25</i>

**Section 4: Receipt, Withdrawal and Usage of Deceased Client Funds**

22.18	Funds and Other Property of Deceased Clients	<i>on page 25</i>
22.19	Request Deceased Client Funds from the Patient Private Property Central Unit	<i>on page 29</i>
22.20	Dormant Accounts and Chief State Solicitors Office	<i>on page 30</i>

**Section 5: Information, Reporting and Security**

22.21	Release of Information on Patient Private Property Accounts	<i>on page 32</i>
22.22	Reporting	<i>on page 33</i>
22.23	Local Procedures	<i>on page 36</i>
22.24	Security	<i>on page 36</i>
22.25	Segregation of Duties	<i>on page 38</i>
22.26	Reporting of Irregularities	<i>on page 38</i>

**Section 6: Appendices**

22.27	Appendices	<i>on page 39</i>
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## 22.1. Introduction

22.1.1. This regulation forms part of the National Financial Regulations (NFR's) of the Health Service Executive (HSE). The National Financial Regulations are part of the overall system of Corporate Governance and Internal Control within the organisation.

22.1.2. The HSE operates in excess of 15,000 Patient Private Property Fund Accounts (PPPA's) across more than 170 locations nationally.

These accounts are generally held on behalf of clients who are in long term residential care, primarily within the following services:

- Older Persons
- Mental Health
- Intellectual Disability
- Physical and Sensory Disability
- Acute Hospitals (Long Stay)

PPP records relate to those fund account and records of personal property held on behalf of client's in line with Section 2 of the Health (Repayment Scheme) Act, 2006. Refer paragraph 22.6.2.

22.1.3. The HSE has a responsibility:

- To provide safe custody for PPP handed in for safe keeping.
- To limit their own liability in the event of loss or damage. The HSE will not accept responsibility for the loss or damage to property as defined below, unless the appropriate receipting procedures as outlined in this regulation are applied.

22.1.4. This regulation takes consideration of the

1. The Health (Repayment Scheme) Act, 2006
2. Mental Health Act, 2001
3. The Health Information & Quality Authority National Quality Standards for Older Persons' & Disability services residential settings.

22.1.5. This regulation should be read in conjunction with other interrelated regulations to be found at [HSE National Intranet - National Financial Regulations](#). Particular reference should be made to NFR-08 Retention of Financial Records and to NFR-14 Financial Management in Community Residences.

22.1.6. PPP Account Central Unit

The PPP Account Central Unit (PPPA CU), based in Tullamore, is the national co-ordinating unit for PPP.

The PPPA CU receives all payments from the Health Repayment Scheme in respect of payments made to clients' PPP accounts. The Health (Repayment Scheme) Act 2006 requires certain payments to be made directly to such accounts.

Excess PPP Funds from individual Care Centres are also transferred to the PPPA CU. The majority of PPP funds are now invested in a central investment fund. The PPPA CU invests PPP funds in an Irish state guaranteed Deposit

Account, on behalf of clients and assigns interest earned to individual client accounts weekly.

Department of Social Protection (DSP) Allowances are also received by the PPPA CU weekly and lodged to each client's PPP account. The weekly statutory charge levied on each client is deducted and comforts monies are provided for each client to their local Care Centre.

The PPPA CU also

- Supports Care Centres nationally in managing Probate cases
- Provides ongoing support to Care Centres on other PPP issues
- Coordinates the preparation and audit of PPP National Annual Accounts
- Leads on national PPP developments and liaises with external agencies on PPP matters nationally.

**22.1.7.** The main suite of HSE official Forms in regard to the requisite procedures outlined in this regulation are to be accessed at [HSENet - HSE National Intranet - PPP Account Central Unit](#)

The Appendices of this regulation contain relevant forms and documents not contained on that site.

## **22.2. Purpose**

**22.2.1.** The purpose of this document is to set out the HSE's obligation to provide a service for the custody of PPP.

**22.2.2.** The following policy and procedure sets out the steps that must be taken to ensure that the interests of the client are protected and gives clear guidance to HSE employees in the management of client property in the care of the HSE.

## **22.3. Scope**

**22.3.1.** This regulation applies to all staff employed by the HSE who administers PPP.

There is a practical requirement around the HSE and its staff being made aware of, or having knowledge of the existence of any property in order to implement this regulation effectively. There is however, an onus on the HSE and its staff to make all reasonable enquiries on admission, and subsequently if appropriate, to establish the existence and extent of any property that a client may have brought into the facility.

The HSE does not accept responsibility for funds or other property not handed in for safekeeping to its staff.

**22.3.2.** This regulation applies to all PPP which is held in safekeeping in respect of clients in its care in its own facilities or in those of third party providers (typically private and voluntary nursing homes and similar facilities).

**22.3.3.** This regulation applies to monies held for safekeeping on behalf of clients by the operators of third party facilities where the contract in respect of the care of the client is between the HSE and the provider.

This is typically in relation to voluntary residential service providers (Section 38 funded locations) and "contract" or "fully subvented beds" in private nursing homes. For the avoidance of doubt on each party's responsibilities, the detail of such arrangements should be included in the Service Level Agreement between the HSE and the third party provider.

- 22.3.4.** Where a client is a Ward of Court (WOC) or has in place an Enduring Power of Attorney (EPA) then the power to make any requests in relation to funds held in safekeeping for the client rests with the Wards of Court Office or the person who has registered and activated the EPA with the High Court. A Court Appointed Next Friend may also have authorisation over a client's financial affairs.

In relation to Wards of Court direction should be sought from the Wards of Court office or from local management. The PPPA CU can also advise on such cases, should management wish to refer specific cases.

In situations where an EPA may be in place it is necessary to confirm that the EPA has been activated and that the registered person has the proper authorisation under the EPA to make requests over the client's funds.

Court Appointed Next Friends may also have authorisation over a client's financial affairs. It will be necessary to confirm the actual authorisation in each individual case as such appointments are normally for specific purposes and would not automatically include control over a client's finances.

In all of the above scenarios, local management should refer cases to the PPPA CU for any advice required.

- 22.3.5.** Nothing in these regulations is intended to alter the status quo or set a precedent in relation to clients who may not be eligible for the Medical Card Scheme, the GP Visit only scheme or the other various public schemes which medical card eligibility provides primary access to. This has particular relevance in relation to clients in private nursing home care.

#### **22.4. Assistance / Further Information**

- 22.4.1.** Additional information regarding this regulation should be addressed to the Assistant National Director of Finance, Annual Financial Statements (AFS) and Governance.
- 22.4.2.** Requests for deviations from specified directives should be made in writing to the above Assistant National Director of Finance, and may be implemented only after written authorisation is received from the National Finance Director.
- 22.4.3.** 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.
- 22.4.4.** Where staff require support in making decisions in difficult cases/ Interpretation of PPP directives, staff should consult with Line Managers in the first instance. Where Service Managers / Administrators have difficulty in deciding or clarifying a matter, they can escalate it to the designated PPP Liaison Person for their LHO Area / Hospitals Group for advice, which in turn can refer issues to the PPPA CU.

All requests for external legal advice should be channelled through the PPPA CU, who will arrange same for Care Centres.

Staff can also access information on PPP on the PPPA CU HSEnet site. Information on PPP for clients and their families is also available on the PPP pages of the HSE Website.

## 22.5. Effective Date

22.5.1. This regulation is effective immediately and supersedes all prior directives issued relating to PPP.

## 22.6. Definitions

22.6.1. For the purpose of this regulation the definition of “client” is anyone who is receiving clinical care or treatment at a HSE facility or external agencies funded by the HSE.

22.6.2. A Patient Private Property account is defined in Section 2 the Health (Repayment Scheme) Act 2006 as:

*“client’s private property account means so much of the money and personal property of-*

*a) a person provided with in-client services referred to in section 53 of the Health Act 1970 (as amended by section 4 of the Health (Amendment) Act 2005),*

*b) a person provided with institutional assistance under section 54 of the Health Act 1953,*

*c) a person in residence used wholly or partly as a setting to provide care for persons with physical or mental disability, or*

*d) a person otherwise being cared for by, or on behalf of, the Executive due to a physical or mental disability or ill-health,*

*that is managed, on behalf of that person, by the Executive or by another person under an arrangement with the Executive whether before, on or after the commencement of Section 9.”*

The above definition of client’s private property may include personal effects such as:<sup>1</sup>

- Clothing
- Footwear
- Jewellery and other small valuable items
- Luggage
- Personal items of furniture, ornaments etc
- Other personal effects

Property may also include monies or documents such as pension books that provide access to monies or facilitate the future transfer of monies to the HSE to be held in safe keeping for the client.

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<sup>1</sup> In respect of the above items, with the exception of jewellery and other small valuable items, the primary requirement, as part of the routine care of clients and operations generally, is for HSE and its staff to seek to limit any loss or damage to clients personal effects in so far as is practicable. In respect of jewellery and other small valuable items clients should be advised that such items cannot be safeguarded by HSE unless they are handed in for safekeeping to the appropriate staff.

## 22.7. Roles and Responsibilities

- 22.7.1. It is a matter for the relevant managers including medical consultants and other clinical managers to ensure that they are aware of and comply with their responsibilities under this procedure.
- 22.7.2. It is a matter for each relevant staff member to comply with this regulation as directed by their manager.
- 22.7.3. The National Director of Finance is responsible for the provision of an appropriate policy and procedure for the safekeeping of client property.
- 22.7.4. The local Finance units have responsibility to provide active support and assistance to centres in their management of the PPP accounts. Formal arrangements should be agreed in each region to ensure this support is recognised.
- 22.7.5. The PPPA CU is responsible for
- The effective and efficient management of the co-ordinating unit for PPP
  - Supports Care Centres nationally in managing Probate cases
  - Provides ongoing support to Care Centres on other PPP issues
  - Coordinates the preparation and audit of PPP National Annual Accounts
  - Leads on national PPP Developments and liaises with external agencies on PPP matters nationally.
  - Maintain the national HSE Website in line with current legislation and HSE directives.

## 22.8. Audit

- 22.8.1. The external and internal auditors of the HSE have the right to unrestricted access to all premises, 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 and obligations. 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.
- 22.8.2. Sample checks may take place at regular intervals in each financial year.
- 22.8.3. Every officer shall attend at such place and at such time as may be appointed by the Auditor and shall submit his/her records, books and accounts for examination and checking.
- 22.8.4. Where any irregularities are disclosed at the checking of the accounts of an officer, the internal/external Auditor shall report such irregularities to the National Director of Finance, who shall cause a full investigation to be made and shall take all necessary action.

## 22.9. Fundamental Concepts

### 22.9.1. General

- (i) Client funds held in PPPA's belong to the client and to no other person or body including the HSE. The HSE has an implied trustee relationship with its clients in respect only of those clients' PPP funds.

- (ii) Any net interest earned on investment of PPP funds belongs to the clients and cannot be retained by the HSE. The HSE may however retain a portion of interest earned on funds invested by the PPPA CU, as provided for in Statutory Instrument No. 639 of 2007.
- (iii) The HSE is committed to promoting the continued independence of its clients to the greatest extent practicable, consistent with the provision of safe and appropriate care. In this context clients must be encouraged and supported to make their own arrangements regarding safekeeping of their funds. Refer to NFR-14 Financial Management in Community Residences. However, where necessary and / or requested by or on behalf of the client the HSE offers the PPP service.
- (iv) The HSE has a duty to be able to properly record and account for any movements in the funds held by it in safekeeping for clients.
- (v) This duty is an integral part of the overall care of our clients.

#### 22.9.2. Clients with capacity

- (i) There is a general legal presumption that an individual has the mental capacity to make their own decisions.
- (ii) The HSE must assume a person has capacity to make any given decision unless there is a valid reason to be concerned that this may not be the case. Refer to 22.10 below.
- (iii) The HSE must not allow any clients funds in its safekeeping to be utilised for any purpose without the clear permission of the client other than where the client is unable to give that permission due to a lack of capacity – see below.
- (iv) If there is no reason to doubt the capacity of the Client then the Golden Rule is to ask the Client and get their permission before doing anything with their funds-the HSE's only role is to carry out the reasonable request of the client as efficiently as possible.

#### 22.9.3. Clients who may lack full capacity / assessment of Clients Capacity

- (i) Where this regulation refers to HSE or its staff making decisions around clients funds the implication is that the client(s) in question do not have the capacity to do so themselves. This is the only situation in which the HSE would make such decisions.
- (ii) This complexity cannot be allowed to prevent the HSE from meeting its responsibilities to its clients which includes respecting and reinforcing their personal dignity and their freedom to determine matters relevant to them.
- (iii) The HSE, in keeping with the recommendations of the Law Reform Commission, does not wish to adopt the Status based concept of capacity whereby all clients are classified as either having full capacity or not having capacity.
- (iv) The HSE seeks to use the functional interpretation of capacity to the greatest extent practicable i.e. that capacity is specific to the particular act or decision at the time it is being made.



- (v) Whether a client is deemed to have capacity or not, he or she must be involved in decisions affecting them, including decisions around their funds, to the greatest extent practicable and consistent with their overall well being.
- (vi) A full mental capacity assessment (MCA), such as for the purposes of wardship applications, requires the input of one or more medical practitioners preferably consultant psychiatrists / geriatricians/psycho-geriatricians.
- (vii) However on a practical level, it is entirely appropriate that non-medical clinical and other staff continue to play a key role in identifying and assessing, on an ongoing basis, any clients who potentially may lack the mental capacity to make certain decisions without assistance or at all. This is a core part of the existing duties of medical, nursing, therapy and other health service staff and relates to decisions facing clients regarding any aspect of their care and well being.

#### 22.9.4. The HSE's responsibility where there are doubts around clients capacity

- (i) The HSE's sole duty, concerning the PPP funds of such clients, is to ensure their funds held by HSE are safe guarded for their direct benefit and their benefit alone (see below re dependants).
- (ii) The HSE has no clear legal power to hand over, without their informed consent, the funds of any client, to any other person other than where that client is a WOC, or has in place an operative EPA or has passed away.
- (iii) This regulation sets out the safeguards to be applied where a doubt exists as to capacity – in practice these safeguards will protect the client and HSE staff in situations where:
  1. A doubt has been raised as to the capacity of a client or
  2. A formal assessment of capacity, by a medical practitioner or other qualified professional(s) is awaited or
  3. A formal assessment has already been carried out and the client is deemed to lack the capacity to make the decision around their funds themselves.
- (iv) The HSE has no clear power to hand over to any person, the funds of a client who lacks the capacity to make the decision around the funds themselves.
- (v) In allowing any utilisation of PPP funds where a client does not have capacity and therefore cannot give an informed permission, the HSE must be guided by the overriding requirement that it acts in the clear best interests of the client and the client alone. In doing so in a transparent manner the HSE is acting within the requirement placed on it by Section 9 of the Health (Repayment Scheme) Act 2006.
- (vi) The HSE cannot permit any “pooling” or “general use” of the funds of many clients for the general benefit of some clients – each client's funds can only be used for that specific client's benefit.

#### 22.9.5. Appropriate Local Discretion

- (i) It is neither practical nor appropriate for the HSE to seek to be fully prescriptive in setting out regulation concerning the administration of PPP particularly on issues impacted by the lack of capacity of clients.

- (ii) The HSE must support its clinical and other staff, who deal directly on an ongoing basis with clients and their relatives / friends, in making detailed decisions around the management of PPP. Local clinical and other staff are best placed to know what may be both safe and appropriate in respect of one client and their funds while being clearly inappropriate in respect of another client.
- (iii) Any such local discretion must be exercised purely on the basis of the client's best interests and their interests alone and must be within the parameters set by this regulation, taking account of the requirements placed on the HSE in operating client PPP a/c's by the Health (Repayment Scheme) Act 2006, the Mental Health Act 2001, related Statutory Instruments and National Quality Standards.

## **22.10. Assessment of Client Capacity**

**22.10.1.** Assessment of client's capacity is a normal part of the ongoing duties of HSE staff operating within the many care professions and consideration of financial capacity should form part of the ongoing monitoring of the /client's health status within the care facility.

**22.10.2.** For the purposes of this regulation assessment of clients' capacity may be necessary where;

- a) there are doubts about the general capacity of a client to manage their funds on a day to day basis,
- b) assessment is necessary to determine the degree of support required by clients in this regard, or
- c) doubts exist around the capacity of client to give an informed consent to specific withdrawals or payments from their funds in favour of third parties (spouse / children / relatives / friends).

In the absence of a request for such an assessment, the working presumption is that the client is capable of managing his/her finances and should be facilitated to act as they wish even if this appears inappropriate to an external observer.

**22.10.3.** Where assessment is considered necessary as a result of requests to release client's funds to third parties it is important to realise that the HSE's concern is for the interests of the client solely.

**22.10.4.** While the HSE is committed to working collaboratively in so far as is practical with relatives and friends it is not feasible or appropriate to seek to have all clients speedily subjected to Full Mental Capacity Assessments (MCA) where the sole driver for same is the desire for access by a third party to the funds of the client. An MCA can only be carried out by a consultant psychiatrist, geriatrician or psycho-geriatrician.

**22.10.5.** The need to protect the dignity and well being of clients as well as obvious resource constraints demand that the HSE only carries out assessments to the extent necessary and appropriate in the overall context of the care and well being of the client.

**22.10.6.** Where appropriate, the HSE should use generally accepted assessment tools available to it (for example MMSE – Mini Mental State Examination) to determine if there is a need for a full MCA. The MMSE and other generally accepted client assessment tools can be carried out by other clinical staff provided they have the

appropriate training and experience. Where practical and available, it is preferable to involve the full care team in assessing the client.

**22.10.7.** There is no standard test of capacity. However, the MMSE is a useful standardised assessment tool available to Care Centre staff. Staff should be aware that in interpreting the results, a normal test does not exclude impaired financial capacity and conversely, an abnormal result does not always indicate that the person lacks capacity. It is appropriate to use this tool as long as the interpretation is based on a general global impression of the client.

**22.10.8.** If there are any concerns of coercion by a third party or that tests are being requested without the client's best interest being uppermost, then the case should be referred to the HSE's Elder Abuse Service.

## **22.11.** Request Clients funds from the PPPA Central Unit.

**22.11.1.** This section outlines the procedure to be followed when a Care Centre has been requested to transfer Client PPPA funds from Client PPPA ledger accounts at the PPPA CU, to the Client's local PPP a/c.

### **22.11.2.** Fund Requests

#### 1. General

All requests for the transfer of funds must be completed on the Official Request Form (Refer to [HSENet - HSE National Intranet - PPP Account Central Unit](#) for suite of forms) and certified appropriately. Requests should be forwarded by post to the PPPA CU, at the above address. Funds will then be transferred to the requesting Care Centre PPPA bank a/c.

Requests by Care Centres for the transfer of funds from the PPPPA CU received by the PPPA CU on a Friday will be transferred by EFT to the Care Centre PPP bank a/c by the following Friday, assuming that the request is accepted. Such funds transfers should be reflected in the PPP Accounts of the relevant Care Centre to provide an appropriate audit trail for the transaction.

#### 2. Requests by Clients

In situations where Clients submitted their own applications to the Health Repayment Scheme, under the terms of the Health (Repayment Scheme) Act 2006 (2006 Act), and are still in a position to manage their own financial affairs, such clients may authorise the transfer of funds from their PPPA deposit a/c held at the PPPA CU.

Care Centre staff preparing such a request must ensure that the Official Request Form is completed fully and correctly.

The client requesting the funds transfer must sign the Official Request Form. If the client is deemed incapable a designated independent officer shall act as witness to this act and record his/her witness in the clients file. This designated independent officer must hold the office of Grade 6 or above.

The appropriate HSE Certifying Officer must also sign the Official Request Form. In certifying the Request Form, the staff member is confirming that all relevant requirements have been met in respect of the application.

The PPPA CU will perform at a minimum the following checks on the submitted request forms.

- Logic Check on data
- Validation of certifying officers
- Verification of funds in the relevant fund account
- Fund request not greater than the €5k limit

Assuming that the request is accepted by the PPPA CU, funds will be transferred to the HSE Care Centre PPPA bank account by Electronic Funds Transfer (EFT).

### 3. Requests by Third Parties on behalf of Clients

The following groups of people (Representative with Legal Authority) may request funds on Client's behalf:

1. A Next Friend appointed by a court;
2. A person with an EPA; and
3. WOC Office.

In the case on 1 and 2 above proof of the legal authority must be presented upon request and endorsed by the Head of the PPP unit prior to any enactment on behalf of the client.

### 4. Requests by HSE Staff on behalf of Clients

In the case of Clients who were the subject of a certificate falling within section 4(4) (b) (ii) (II) of the 2006 Act, for whom the HSE assumed responsibility for submitting the application to the Repayment Scheme, the 2006 Act states that a maximum of €5,000 per annum may be used by the HSE for the benefit of the account holder without direction from the Circuit Court.

Care Centre staff must ensure that the total amount of funds spend from such a Client's combined PPP a/c's, to include their current and deposit PPP a/c, does not exceed this €5,000 per annum limit, without direction from the Circuit Court. Funds spent per Client in such a position must be monitored to ensure that spending does not exceed the €5,000 limit without court direction. While the PPPA CU will ensure that they will not transfer funds greater than €5,000 per annum from such accounts without Court direction, they will not have access to the information required to monitor spending from Clients' local PPPA's.

Care Centre staff preparing such a request must ensure that the Official Request Form is completed fully and correctly.

The HSE staff member (HSE Client Representative) responsible for that Client's PPP a/c must sign the Official Request Form. The appropriate HSE Certifying Officer must also sign the Official Request Form. In certifying the Request Form, the HSE Certifying Officer is confirming that all relevant requirements within these regulations have been met in respect of the application. In this case, they are also confirming that funds spent from the relevant Client's PPPA, including the value of the requested transfer, has not exceeded €5,000 in the previous year.

The HSE Client Representative must not be a signatory on the local PPP bank account.

Assuming that the request is accepted by the PPPA CU, funds will be transferred to the HSE Care Centre PPPA bank account by Electronic Funds Transfer (EFT).

## **22.12. Withdrawal / Payment of monies from Clients Private Property Accounts in favour of Third Parties**

**22.12.1.** For the purposes of these regulations third party payments relate to requests to pay over clients funds to someone other than the client.

It is under this heading that requests for access to client's funds by spouses / children / dependants / relatives / friends etc are dealt with.

A procedure for such payments is set out in the paragraph below.

**22.12.2.** This procedure sets out the controls necessary to protect the monies of clients held in safekeeping, and administered on the client's behalf, by the HSE.

It deals with the receipt and approval of requests for withdrawals / payments from client's private property in favour of third parties where the client has sufficient mental capacity to make the decision around their funds held in safekeeping by HSE.

The withdrawals / payments referred to are where the HSE is being asked to pay over monies to a third party including to a clients spouse / child / dependant / relative / friend or other person.

It also deals with the reimbursement of receipts furnished by third parties of clients with diminished capacity in respect of personal effects provided directly for the benefit of clients.

Other than the reimbursement of receipts, it does not permit the withdrawal and payment to third parties of funds from the accounts of clients who lack the capacity to give informed consent to such withdrawal.

The only exception is where there is an EPA in operation or the client is a WOC.

The purpose of this financial procedure is to enable the HSE and its staff and agents to demonstrate compliance in an appropriate way with obligations in respect of client's monies and to provide a degree of assurance in this regard to:

- Clients
- Clients family, next of kin and other concerned parties
- The HSE
- HSE Staff and agents
- Any other relevant parties

**22.12.3.** Existing Controls / Policies & Standard Movements of Clients Funds

This procedure does not apply to ordinary movements on PPP accounts for the direct use of client's funds by the client or with assistance of HSE staff.

The controls set out in this document should be applied in addition to existing controls which deal with the receipt and security of PPP from admission onwards.

Such existing controls / policies already deal with the normal day to day movements in clients funds including in respect of the provision of clients comforts, shop money, clients petty cash etc.

#### 22.12.4. Withdrawal / Payment in Favour of Third Party



##### Step 1 – Complete PPP Account Withdrawal Form (Form P10)

Upon receipt of a request from a client, or on their behalf, for a payment to be made to a third party, by HSE out of funds held in safekeeping, the initial requirement is to ensure a PPP Account Withdrawal Form is completed. This form should be filled in by or on behalf of the client.

If necessary HSE staff can assist in completing the form.

Where a member of HSE staff assists in filling in the form with the client at least one other HSE staff member must be present.

The form must not be signed by the client until a HSE staff member is present and witnesses the signing of the form by the client.

Staff members signing as witnesses are solely confirming that the client signed the form in their presence and did so without any apparent undue influence.

Staff members signing as witnesses are not in any way confirming anything in their professional capacity or otherwise as regards the clients understanding of the form or their mental capacity around same.



##### Step 2 – The PPP Account Withdrawal Form

The PPP Account Withdrawal Form must be approved by two HSE senior staff member(s) who may or may not include the same staff member(s) who has witnessed the signing of the form by the client.

The relevant LHO Manager, upon notification to the relevant Assistant National Director of Finance can nominate additional grades of staff for the purpose of approving the withdrawal form however staff at or above the following grades are authorised to approve these forms:

- Clinical Nurse Manager
- Public Health Nurse
- Senior House Officer
- Senior Social Worker
- Senior Therapy Grade
- Grade 5 Clerical / Administrative

Before approving the withdrawal form the two senior staff members must:

- a. Have checked or be familiar with the clients recent medical history and records and

- b. Be familiar with the client's care or have consulted relevant clinical staff who are familiar with the client's care and
- c. Read the request form back to the client and seek his/her confirmation that he / she understands the withdrawal form and that the details are correct.

In approving the withdrawal form the two senior HSE staff are recording the following bearing in mind the need to comply with a) to c) above:

1. Whether to the best of their knowledge the client is the subject of an operative EPA or is a WOC – the withdrawal / payment should only be approved if the answer to this is NO
2. Whether, based on their professional relationship with the client, the relevant officer has any reason to doubt the client's capacity to give informed consent to the third party withdrawal / payment. – the withdrawal / payment should only be approved if the answer to this is NO

The two staff approving the withdrawal form must do so at the same time.



### Step 3

[A] – Processing of Withdrawal Form if approved.

Once the withdrawal form is approved by both senior staff the following distribution should take place:

1. Original to be forwarded to clients accounts office or equivalent for processing
2. First copy to be retained on file at ward.
3. Second copy to client.

It should be noted that once the withdrawal form is approved the primary objective is to carry out the wishes of the client in an efficient manner while complying with best practice financial controls.

[B] – Necessary actions if request not approved

In effect what follows is an iterative process with HSE seeking to deal sensitively with the wishes of clients and their relatives / friends. The HSE officer must do this while complying with our obligation to protect the funds of clients who lack capacity to give informed consent to the withdrawal request, for the benefit of the client and the client alone.

If either of the two senior staff feel it is not appropriate to approve the request because of their concerns over the clients capacity then it is not possible to process a withdrawal. Discussion with the clients / their relatives / friends at that stage may lead to the matter being resolved by means of the "Reimbursement of Receipts" process.

*Note 1:*

Further assessment of the client is required if there is a desire to continue with the withdrawal process.

Where practical, non-medical clinical staff with appropriate training and experience may be in a position to carry out an assessment using one of the various client assessment tools in general use such as the MMSE (Mini Mental State Examination).

Such an assessment, while not a formal Mental Capacity Assessment (MCA) may be sufficient to confirm a genuine doubt as to the clients capacity to give informed consent or may remove that doubt in the mind of the senior staff being requested to approve the withdrawal.

Where such non-medical assessment confirms that there is good reason to doubt the clients capacity to give informed consent to the withdrawal then it is not possible to process the withdrawal.

Further discussion with the client / their relatives / friends at that stage may lead to the matter being resolved by means of the "Reimbursement of Receipts" process.

*Note 2:*

A full MCA of the client is required if there is a desire to continue with the withdrawal process.

A MCA can only be carried out by a:

- Consultant Psychiatrist
- Consultant Geriatrician
- Consultant Psycho-Geriatrician

In the event that the MCA confirms that the client has the capacity to give consent to the withdrawal then the withdrawal can be approved and processed in accordance with Step 3 A above.

If the MCA determines that the client cannot give consent to the withdrawal then HSE cannot process same and that is the end of the process from HSE perspective.

At this stage the "Reimbursement of Receipts" process should again be discussed with the client and their relatives / friends.

It is a matter for client's relatives or friends to pursue whatever course of action they deem appropriate themselves at this stage.

HSE does not have a legal power to act to pay over clients funds where it has been determined that the client lacks the capacity to give informed consent to same.

This applies to any persons including a spouse or children whether dependants or not.



If there are any other reasons for not approving the request, other than a concern over capacity, then the two senior staff should seek the direction of the Director of Nursing / Medical Director / Manager / Administrator as appropriate.

The client and his next of kin should be appropriately informed at all stages of this process. This selected communication channel i.e. verbal or written is at the discretion of local management while taking the best interests of the client into account.

#### 22.12.5. Private Nursing Homes

The above requirements are amended as follows where clients are not being cared for in HSE facilities i.e. are in private nursing homes or other externally provided facilities:

1. The nursing home must arrange for a member of its staff to witness the signing of the withdrawal form by the client.
2. The nursing home must arrange for its senior nurse and its manager to approve the withdrawal form.

Where the nursing home staff approving the withdrawal form have reason for concern as to the capacity of the client to make the request they should contact the HSE with a view to arranging for assessment of the client.

3. Re-imburement of Receipts Process

This is a practical alternative to processing lump sum payments from clients' funds to a third party.

It is considered appropriate for the HSE to ensure clients can benefit from their funds to the greatest extent practical and consistent with their care and general well being.

Where there is a doubt around a client's capacity to manage their own funds it is recommended that relatives / friends who wish to purchase items for the benefit of clients do so following discussion with relevant nursing or other staff involved in the management of the care of the client.

Where items of genuine benefit to clients are purchased in good faith by their relatives / friends then on completion and approval of the relevant form the costs of same can be reimbursed to the relatives / friends.

Appropriate local professional discretion must be exercised in deciding what can be considered to be for the benefit of clients and to avoid any inappropriate reimbursements.

Receipts must be provided and must be reviewed and attached to reimbursement request forms. Relevant forms are available on the PPP intranet site. [HSENet - HSE National Intranet - PPP Account CU](#)

Reimbursement forms can be approved by any one of the senior staff listed at step 2 above and again further staff can be authorised to approve reimbursements as indicated therein. A list of approved authorising officers should be held at each location.

4. WOC / EPA

Withdrawals or Reimbursements must be approved in advance by the WOC Office/ Committee of the Ward or by the Attorney appointed by an EPA once it has been formally registered and is operative.

Relevant forms for each of the above are available on the PPP intranet site.

## **22.13. Handling of Client Funds and HSE Funds**

### **22.13.1. Central to the effective administration of PPP is the need to clearly separate client's funds from HSE funds.**

This ensures appropriate protection for both clients and staff.

In order to implement this separation, clarity is required, as to what clients are expected to fund from his/her own resources and what they can reasonably expect HSE to provide for as part of its care obligation.

It should be noted that funds raised by HSE from charges correctly levied on clients under relevant legislation are HSE funds and cease to be client's funds once collected by HSE.

### **22.13.2. Process for accessing client PPP funds for the benefit of the client**

It is not possible to provide a definitive list of items that may or may not be purchased from an individual client's PPP funds. Rather, each client's ability to derive benefit from any item or service that might potentially be purchased using their PPP funds must be assessed by clinical staff in the context of his/her overall Care Plan. Each client must be assessed individually and in line with local policy.

In cases where there is an agreed defined decision by the clinical team that a client would benefit from the purchase of an item or service not deemed to be necessary for the client's care, application can be made to use the PPP funds of that client to purchase same.

To access this funding the following process must be followed:

1. There must be a documented valid reason for the benefit of the client to purchase an item or service;
2. The intervention (equipment, service, therapy etc.) must be documented as part of the client's Care Plan and reviewed as per the therapeutic intervention;
3. The request must be put in writing to the Director of Nursing/Unit Manager or their designate and signed off as appropriate by them; and
4. For ongoing services and therapies, an appropriate monitoring and review date must be agreed not greater than three months.

Please refer to Appendices, which outlines in flowchart format the steps to be taken in arriving at a decision to use client PPP funds to purchase an item or service.

The following paragraphs 21.12.3 and 21.12.4 provide guidance to staff in making a decision on the appropriateness of utilising client PPP funds for the benefit of clients. This should be used as a guide only and does not purport to be a definitive list of items that may or may not be purchased from PPP funds. The overriding factor in all decisions is whether the client will benefit from the purchase of an item or service, as per their Care Plan.

22.13.3. It is not appropriate to request or utilise clients' funds for the following:

- *Facilities Upkeep / Refurbishment / Maintenance / Decoration* – Such costs are a matter for HSE to fund.
- *Ongoing In-Patient Charges or Arrears of Charges* – Such charges should not be deducted from a client's PPP a/c without the authorisation of the client themselves. All charges should be funded from the client's ongoing income on which their charge has been assessed. This is of particular relevance where the HSE is not the appointed Agent to collect DSP allowances and a key client contact is paying ongoing In-Patient charges from the client's income.
- *Furniture / Fittings / equipment* - It is HSE's responsibility<sup>2</sup>, to fund from its own resources, the cost of necessary furniture, fittings and equipment within wards, residences, day areas etc.

*Please refer to situations, below, where it may be possible to use client PPP funds for their benefit in the purchase of certain items.*

- *Medicines* – The costs of medicines required by clients are generally covered directly or indirectly (via public demand led schemes) by the HSE.

Should any issues arise in this area it is reasonable for HSE to only cover the costs of medicines which its care professionals are satisfied are both necessary and appropriate for the care and well being of the client.

- *Aids/Appliances* – To the extent that HSE is satisfied that aids / appliances are required for the appropriate care of the client then it is generally a matter for the HSE to fund same, to the extent that it is in a position to do so within available resources.

*Please refer to situations, below, where it may be possible to use client PPP funds for their benefit in the purchase of certain items.*

- *Nutrition Supplements / Food* – Generally for HSE to fund.

The client may augment what HSE provides, from their own funds, additional personal items of food / nutritional supplements that the client desires, which are over and above the norm of what HSE provides and which are not considered necessary for the care of the specific client or clients in general.

- *Personal Hygiene/Personal Grooming* - The standard hygiene items such as soap, toothbrush, toothpaste, deodorant, etc., should be provided at HSE expense.

The client may augment, from their own funds, these basic products with additional grooming products such as make-up, perfumes, aftershave, etc.

In regard to hair dressing this is normally undertaken at the client's expense. However, appropriate local professional discretion involving the use of HSE funds must be exercised to ensure clients personal grooming, including hair, does not fall below a minimum standard consistent with their general well being.

- *GP/Chiropody/Optical/Aural/Immunisation etc* - These services, to the extent that HSE is in a position to provide them within available resources, will

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<sup>2</sup> Or the relevant service provider.

normally be provided either as part of the facilities of the unit or may be accessed through the resident's medical card / GP visit card.

It will be necessary for appropriate local professional discretion, involving use of HSE funds, to be exercised in respect of the small minority of clients who are both:

- a. not eligible for a medical card and
- b. in need of additional services beyond those directly provided by the unit they reside in.

22.13.4. It may be appropriate to request or utilise clients' funds for the following:

- *Trips / Outings / other Social Activities - A resident should only be liable for reasonable costs for trips / outings / other social activities (including parties etc).*

Local discretion must play a significant role in relation to this area and in considering what is reasonable the following must be taken into account:

1. It is **not** appropriate for any costs relating to HSE staff attending or facilitating such trips, outings or social activities to be borne by clients' funds;
  2. Residents should only be asked to contribute to the costs of trips etc that they will be attending or are likely to attend;
  3. Where a group of clients are taking part in a group activity,
    - Each client must get an equitable benefit of the money spent from their PPP a/c. PPP funds may only be spent for group activities from the PPP funds of those clients actually participating in the activity,
    - A record of clients' participation in the activity must be kept, e.g. in such a scenario, a list of those who attended the activity is recorded, so that the spending of PPP funds can be linked to participation in the activity.
- *Furniture / Enhanced Aids & Appliances for Personal Use - A client may augment, from their own funds, these basic items with additional items that the client desires which are over and above the norm of what HSE provides and which are not considered necessary for the care of the specific client or clients in general. This might include the purchase of chairs, items of bedroom furniture or enhanced aids & appliances from which the client would benefit.*
  - *Clothing – The general position is that clothing is something which clients should provide from their own funds if for no other reason than the fact that this reinforces their personal dignity and independence. A client's tastes and needs should be considered when deciding on types of clothing to be purchased and costs incurred should be reasonable.*

*However, appropriate local professional discretion involving use of HSE funds must be exercised to ensure clients clothing does not fall below a minimum standard consistent with their general well being.*

- [Link to Long Stay Charges assessment](#)

A: There are a number of expenses that are allowable when calculating the appropriate Class 1 or Class 2 charge, hence the resident should pay for these expenses from their own funds.

The HSE NFR-14: Financial Management in Community Residences highlights these as including: -

- Dependant adult/child (maintaining)
- Life Assurance
- Medical Insurance
- Medical Costs (including prescription costs – relates primarily to dependants)
- Rent/Mortgage Allowances
- Loans/Repayments
- Maintenance Payments
- Travel Costs
- Other Outgoings

It follows that the above items fall primarily to be dealt with by clients from their own funds.

This highlights the importance of HSE designated officers ensuring that the administration of PPP and the assessment of long stay charges are appropriately co-ordinated.

B: Financial Assessment for Nursing Home Support Scheme

The National Guidelines for the Standardised Implementation of the Nursing Home Support Scheme Act, 2009 provide details of allowable deductions when determining the relevant income of an applicant. Items allowed as a deduction for each client should be paid for by the resident.

#### 22.14. Application to the Circuit Court for Direction on using Client PPP Funds

- 22.14.1. Section 9 (2) (c) of the Health (Repayment Scheme) Act 2006, below, allows the HSE to seek direction of the Circuit Court as to how it may use any money of a PPP account holder in excess of €5,000 for the benefit of that client.

*“The Executive*

*(c) may, in respect of the client’s private property accounts of all or some of the account holders residing in the same hospital or other institution, make an application, not more than once in each calendar year, to a judge of the Circuit Court in whose circuit the hospital or institution, as the case may be, is situated, for directions as to how the executive may use any money in excess of €5,000 or the amount prescribed in regulations made under Section 20 (1)(c), whichever is the greater, in any of those accounts for the benefit of the account holder in whose client’s private property account the excess is lodged.”*

- 22.14.2. It is HSE policy that the direction of the Circuit Court be sought in all cases where the HSE uses in excess of €5,000 (or the amount prescribed in regulations made under Section 20 (1) (c)) in client funds for the benefit of the client in a calendar year, except in exceptional circumstances, and after senior management approval, as outlined below.

Care Centre staff must monitor planned spending from clients' PPPA's who lack capacity to manage their own funds to ensure that relevant planned high value purchases are identified in time to allow application to the Circuit Court. The initial decision to spend such funds will have been made after review of the client's Care Plan where it will have been decided by a multi-disciplinary team that such spending will be for the benefit of the client.

#### 22.14.3. Exceptional Circumstances

Court direction may be replaced by the authorisation of the Regional Director of Operations, on receipt of a recommendation from the Local Health Manager within whose area the relevant client is resident. Any such recommendation must be reviewed by the Manager of the PPPA CU before being forwarded to the Regional Director of Operations to ensure that all technical issues with such an application are in order.

Please note that it is expected that in the vast majority of cases, the use of client funds in excess of €5,000 will require the direction of the Circuit Court. Care Centres should contact to PPPA CU to discuss the detail of individual cases before commencing the process of seeking the direction of the Circuit Court.

#### 22.14.4. Key Features

The prescribed €5,000 threshold:

- Only applies where the HSE is using its powers under the 2006 Act to use a client's funds for their benefit where the client does not have the capacity to make that decision themselves, and funds in excess of €5,000 will be used for the client's benefit in that calendar year;
- Does not apply where the client has the capacity to manage their own funds, in which case the HSE will not be making such decisions. In such cases, the client must approve all spending from his/her PPP account before the HSE will provide funds from that client's PPP a/c;
- Does not apply to small value spending by clients who have capacity to make decisions around such spending but may not have capacity to decide on larger value purchases. In such cases, only the larger value purchases should be included in the calculation of the €5,000 limit;
- Does not apply to committees of a WOC, Court Appointed Next Friends or Attorneys acting under an activated EPA, providing they are acting within the terms of their appointments (must be confirmed in individual cases);
- Excludes Long Stay charges deducted on the client's behalf by the HSE;
- Is in respect of a calendar year; and
- Must not in any way be seen as a ceiling that influences decisions over the use of client funds for their benefit. Any concerns about the practical issues associated with making Circuit Court applications must be treated as a matter entirely separate to determining the extent to which relevant clients would benefit from the HSE arranging for their PPP funds to be utilised.

#### 22.14.5. Circuit Court Application Process

The preparation of applications to the Circuit Court is dictated by the Circuit Court Rules outlined in Statutory Instrument No. 446 of 2007. A Flow Chart<sup>3</sup> template;

- Outlines the key stages in preparing such an application,
- Identifies who should undertake each stage, and
- Provides a list of documents required.

This application process is a legal requirement, as per the Statutory Instrument, and must be fulfilled before an application can be submitted to the Circuit Court. A detailed explanation of the Circuit Court Rules is available within the separate Circuit Court Rules Procedure document, available from the PPPA CU. The handling of submissions to the Circuit Court will be managed at Regional Level.

## **22.15. Receipting and Lodging PPP Funds**

**22.15.1.** It is the responsibility of the location administrator / manager to ensure that all PPP lodgements are made as frequently as necessary.

It is vital that the location administrator / manager implement all financial procedures relating to the receipt and handling of cash in their location. Refer NFR-13 Cash and Bank where applicable.

**22.15.2.** A separate receipt book marked “PPP” should be kept in each location. This should only be used for receipts issued in connection with PPP.

- A receipt for all pension money collected locally from the Post Office must be written from the PPP receipt book. The top copy (white) of the receipt should be taken out and filed with the Standard Transaction Control Report and the Summary Pensions - Post Office Cashing List. The second copy (yellow) should remain in the receipt book.
- The following details should be entered on the receipt:
  - a. location
  - b. date
  - c. where/from whom the money was received i.e. Pensions, name of Client
  - d. amount being receipted
  - e. details
  - f. signature of officer
- All details of money receipted should be entered in the cash book on the day of receipt.
- All monies received from clients for lodgements to their account should also be receipted from the PPP Receipt Book. The top copy (white) should be issued to the client/relative/next-of-kin and the second copy (yellow) should remain in the receipt book.
- Receipts issued to clients for lodgements to their accounts should always be signed by the member of staff.

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<sup>3</sup> The main suite of HSE official Forms in regard to the requisite procedures outlined in this regulation are to be accessed at HSENet - HSE National Intranet - PPP Account Central Unit

- In the event that a receipt is issued from the incorrect receipt book, it should be marked cancelled and the top copy filed locally.

### 22.15.3. Foreign Currency

Non Euro currencies such as Sterling and the US Dollar must be converted to Euro at the exchange rate on the day of receipt and recorded on the PPP system, the PPP Ledger and the cash book in Euro.

All foreign currency should be lodged to the Local PPP bank account on the day of receipt.

### 22.15.4. Lodgements

Lodgement must be made each week/fortnight for Residences PPP - the maintenance money order must be lodged to the HSE General bank account on an official HSE lodgement form while the second money order should be lodged to the Local PPP Account along with any other money received from clients.

The bank will provide normal lodgement and cheque books for the local private property Account and these should be used for all lodgements/withdrawals relating to that account.

## 22.16. Banking

- 22.16.1. Separately administered bank accounts for non HSE funds are to be used only for their intended purpose i.e. PPP Accounts and are not to be used as a depository for HSE cash receipts or as a HSE cheque cashing fund.
- 22.16.2. The custodian of these separately administered bank accounts is responsible for (a) the fund's safeguarding and security, and (b) the cyclical reconciliation between the Financial Accounting System and bank records. The custodian of these accounts will be designated by the Assistant National Directors of Finance in each region.
- 22.16.3. All Bank accounts must be authorised by the National Director of Finance on the proposal of the Assistant National Directors of Finance in each region.
- 22.16.4. The two signatories on these bank accounts must be no lower than Grade 6. Where this is operationally impractical and in exceptional cases derogation will be considered.
- 22.16.5. A register of Bank Accounts must be held by the Assistant National Directors of Finance in each region. Refer Appendices to this report for template (*Refer Appendices*).
- 22.16.6. Refer to 21.9.5 re banking reporting requirements.
- 22.16.7. The policies and procedures of NFR-13 Cash and Bank should form the basis for the operation of these accounts, in so far as is practical.



**22.17. Department of Social Protection (DSP) Allowance - Payment Method where the HSE acts as Agent**

**22.17.1.** All such Department of Social Protection (DSP) for clients at care centres that operate PPP accounts will be made by Electronic Funds Transfer (EFT) to the PPPA CU, Tullamore. This does not include the payment of all Disability Allowance, which is already paid by EFT direct to local Care Centres. <sup>4</sup>Existing arrangements will continue for the payment of this allowance.

**22.17.2.** The weekly Statutory Charge for these clients will be deducted electronically from each client's ledger account at the PPPA CU and forwarded directly to the HSE Finance Directorate. Supporting information will be provided to allow income to be coded to the appropriate cost centres. A report providing Care Centres with information on charges levied on its clients will also be provided to each Care Centre by the PPPA CU. Care Centres will continue to raise charges and collect income in respect of clients for whom the HSE does not act as agent for their DSP allowance.

Care Centres will receive sufficient funds from the PPPA CU by EFT for each client to facilitate their day to day spending requirements.

Local PPP accounts shall continue to be operated on behalf of Clients at Care Centres and all interaction between clients and the HSE in relation to PPP will continue to be with staff at each Centre.

**22.18. Funds and other Property of Deceased Clients**

**22.18.1.** Funds of deceased client should be passed to the clients Legal Personal Representatives (LPR's) for them to administer the estate of the deceased faithfully according to law. LPRs are either:

**A) Executors**

Appointed within a will they become responsible for the clients assets immediately upon death. Their function is to obtain a "grant of probate to the estate (all savings and property)", from the Probate Office in Dublin or a District Probate Registry outside Dublin, and to administer the estate.

**B) Administrators**

They may be appointed by the Probate Office in Dublin or a District Probate Registry (outside Dublin) where no will has been made by the deceased i.e. the person has died "intestate". They do not become responsible until appointed by means of a "grant of representation". Their function is to obtain "a grant of administration / letters of administration intestate" and to administer the estate.

The term "LPR" embodies both executors and administrators.

In the ideal situation all clients would have made a will and HSE would be made aware of same and of details of the Executor(s) and Solicitors acting for same.

In so far as is appropriate and feasible in the context of ensuring the overall care and well being of the client, HSE should seek to establish whether clients have made a will and who the Executor(s) and solicitor for same is.

If this information is not available to the HSE at the time of death then all reasonable enquiries to relatives, friends and others, as appropriate, to the extent that they can be established by HSE, should be made.

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<sup>4</sup> It is policy to pursue this practice for DSP allowances for all new clients into the HSE Care.

### 22.18.2. Release of PPP Funds where executors or administrators are appointed

In deciding who is entitled to act as the LPR staff should refer to the Deceased Client<sup>5</sup>'s Procedure Flow Chart, which will provide guidance and key information on how to manage each individual case.

Staff should trace the flow chart from the 'Start Here' box and follow the relevant directional arrows between the decision boxes, depending on the particular circumstances. In difficult cases where the flow chart does not provide the necessary direction, staff should firstly raise the issue with local management, who may decide to refer the case to the PPPA CU for advice.

The key issue for staff to consider is that the HSE is seeking to establish who is best entitled to act as LPR, rather than who is entitled to inherit the funds.

### 22.18.3. Release of Funds where no executors or administrators are appointed

Where, having made all reasonable enquires<sup>6</sup>, HSE is advised that there is no will and no intention to seek the formal appointment of an administrator, the HSE may pay out client funds in certain circumstances where the balance held is no more than €20,000 provided:

- The requirements of the Deceased Clients Flow Chart are followed;
- The HSE has no valid reason to believe that the person wishing to act as LPR is not entitled to do so and that we are not aware of any dispute or potential dispute over the inheritance or a person's right to act as LPR.
- Written confirmation of their right to act as LPR and of their intention to distribute the assets as per law is provided by the LPR by fully completing the HSE Declaration and Deed of Indemnity form.

In cases where the above requirements are not met, staff should refer such cases to local management, who may forward same to the PPPA CU to manage on their behalf.

Standard letters to accompany the Deceased Clients Flow Chart are provided for staff to assist them in corresponding with family and LPRs during this process.

### 22.18.4. Funeral Expenses /Estate

It is important that each unit / residential location take as pro-active an approach as possible, consistent with the overall care and well being of the client, in assisting clients / their families to prepare in advance so that the necessary

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<sup>5</sup> The main suite of HSE official Forms in regard to the requisite procedures outlined in this regulation are to be accessed at HSENet - HSE National Intranet - PPP Account Central Unit

<sup>6</sup> All reasonable enquiries includes written communication with any individuals known by the HSE who may have information as to the existence of next of kin including any persons mentioned in the clients files, other regular visitors of the client, CWO services where appropriate.

arrangements can be made when the time comes and any distress for relatives and friends associated with same can be minimised.

Each residential location should ensure that:

- o It takes the necessary steps to update its client's files so that details of next of kin are readily to hand.
- o If necessary, as part of implementing these regulations, each location should review the extent and quality of next of kin information available to it on client files and take whatever steps are practical to address any possible gaps in same.
- o On admission or as soon as practical thereafter full particulars of all next of kin should be obtained.
- o Where appropriate, client's wishes around arrangements for their funerals should be established.
- o Shortly after admission, nursing staff should discreetly identify if clients have made a will. Clients with appropriate capacity who have not made a will to date should be encouraged to do so. This is, of course, a decision entirely for the client themselves and some clients may decide not to do so.  
Information sought should include the following:
  - Nominated person to deal with your affairs
  - Has a will been made
  - Details regarding the nominated solicitor
  - If no will is made, would you like to make an appointment with a solicitor to look after your affairs

#### A - Managing claims for Funeral Expenses

When deciding how to manage claims for the payment of funeral expenses, the HSE staff should refer to the Funeral Expenses Flow Chart <sup>7</sup>for advice on the procedure to follow.

Staff should trace the flow chart from the 'Start Here' box and follow the relevant directional arrows between the decision boxes, depending on the particular circumstances. In difficult cases, where the flow chart does not provide the necessary direction, staff should firstly raise the issue with local management, who may decide to refer the case to the PPPA CU for advice.

#### B – Where funeral arrangements are dealt with by relatives / friends

The HSE preference is for all clients who die while in care to have their funeral arrangements carried out in accordance with their own wishes and for the necessary arrangements to be handled by relatives / friends as dictated by the client.

Clients' funds can be released to the LPR to enable them, amongst other things, to retrospectively meet allowable funeral expenses.

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<sup>7</sup> The main suite of HSE official Forms in regard to the requisite procedures outlined in this regulation are to be accessed at HSENet - HSE National Intranet - PPP Account Central Unit

Once funds have been released to the LPR it is then a matter for them to make any decisions as appropriate around usage of those funds including to discharge any funeral expenses.

It is also acceptable for HSE to pay the bill(s) associated with the funeral arrangements (from the deceased's PPPA) provided they are reasonable and that the relevant manager is satisfied that the costs have been appropriately incurred and there are sufficient funds in the clients account to cover same. In such circumstances you should refer to the definition of Allowable Funeral Expenses included on the Funeral Expenses Flow Chart.

In cases where relatives incur extra costs associated with a funeral, they should be advised that they should seek to recoup same subsequently from the LPR. The main purpose of this provision is to protect the HSE from instances where potential beneficiaries to a deceased person's estate may, subsequent to the funeral, take issue with the extent of the client's funds that have been used up in paying for same.

#### C – Where, in exceptional cases, HSE makes the necessary funeral arrangements

Where clients have not or are unable to make their wishes known and / or there are no available LPRs / relatives / friends to make the necessary arrangements, then in exceptional cases HSE may have to make the necessary funeral arrangements.

Where HSE makes the funeral arrangements then the cost of same is to be charged on the client's funds held in their client's private property account. Again, the Funeral Expenses Flow Chart should be followed to provide guidance to staff in managing such cases.

If there are insufficient funds in the specific client's account, then any balance of cost must be charged against the funds of the HSE itself. There can be no charging against "general clients' funds". Options to recoup any balance of cost can subsequently be followed up i.e. in terms of grants from Department of Social Protection and / or recoupment from any balance of the client's estate which may be held outside of the client's private property account.

#### 22.18.5. Monies Outstanding to HSE

It is not appropriate for the HSE to unilaterally deduct monies owed to it from client's funds following the death of the client.

Any such monies fall to be dealt with by agreement with the Executors or Administrators where same are appointed or by consultation with appropriate next of kin prior to any decision to make payments in the absence of executor(s) or administrators(s).

Agreement should be reached regarding outstanding monies due to HSE before any balance held on clients funds are paid over.

#### 22.18.6. Property other than monies

LPRs are the appropriate persons to make decisions around the personal effects including clothing, jewellery and other items that are the property of deceased clients. Items of furniture or equipment etc. purchased from clients' PPP funds should also be advised to the LPR so that they can decide on their disposal.

A receipt must always be obtained from the LPR to provide evidence for the HSE that the personal items were handed over to the correct person.

Bank / Credit Union / Post Office books should also be forwarded to the LPR after the return of a completed Declaration & Deed of Indemnity Form. A record of the balances noted in such books should be retained and a receipt must also be retained, outlining the number of books, the Financial Institution and the balance amount noted. (It must be remembered that the actual balance might be different from that noted in such books.) It will then be a matter for the LPR to establish his / her entitlement to receive any funds held by the Financial Institution with that Institution directly.

## **22.19. Request Deceased Clients Funds from the PPPA CU.**

**22.19.1.** This section outlines the procedure to be followed when funds of a Deceased Client held at the PPPA CU, are to be transferred to the local PPPA on foot of a request made by the deceased Client's LPR.

### **22.19.2. Fund Requests**

1. All requests for the transfer of funds must be completed on the Official Request Form (Deceased Client) and certified appropriately. Requests should be forwarded by post to the PPPA CU. Funds will then be transferred to the requesting Care Centre PPP bank a/c.
2. Requests by Care Centres for the transfer of funds from the PPPA CU received by the PPPA CU on a Friday will be transferred by EFT to the Care Centre PPP bank a/c by the following Friday, assuming that the request is accepted. Such funds transfers should be reflected in the PPP Accounts of the relevant Care Centre to provide an appropriate audit trail for the transaction.
3. The existing procedure for dealing with the distribution of a deceased Client's estate should continue to be followed. The Client's LPR should be advised of the total balance in the Client's PPPA, including the balances in the local PPPA and the CU PPPA. The existence of a balance in the Central PPPA is being advised to the Care Centre through the issue of Opening Statements and will be further communicated through reports to each Care Centre, outlining client details and current balances.
4. It must be noted that interest is being assigned to Clients' balances, with the final interest amount being assigned on the day that the funds are being transferred to the Care Centre. It therefore will not be possible to provide an exact value of the amount to be transferred until that day. The most recent balance advised to the Care Centre should be used in requesting a funds transfer, and the PPPA CU will then make any necessary adjustment.
5. A request for the transfer of a deceased Client's funds from the PPPA CU should only be made after all the relevant requirements of this regulation have been met and the transfer of the deceased Client's funds is about to be made to the LPR.
6. Care Centre staff preparing such a request must ensure that the Official Request Form (Deceased Client) is completed fully and correctly.
7. All Official Request Forms (Deceased Client) should be accompanied by a copy of the relevant 'grant of probate'/'letters of administration' for PPP accounts.
8. The appropriate HSE Certifying Officer as nominated by the Local Health Manager/Hospital Network Manager must also sign the Official Request Form

(Deceased Client). In certifying the Request Form, the staff member is confirming that all relevant requirements within the regulation have been met in respect of the application.

9. Assuming that the request is accepted by the PPPA CU, funds will be transferred to the HSE Care Centre PPPA bank account by EFT.

## **22.20. Dormant Accounts and Chief State Solicitors Office**

**22.20.1.** On the death of a client for whom the HSE holds PPP, the relevant Care Centre will arrange to pass all assets of the deceased to their Executor / LPR.

In cases where the deceased client did not make a will and died without next of kin the Minister for Finance becomes the Ultimate Intestate Successor. Once the HSE has established that a deceased client meets these criteria, arrangements shall be made to transfer private property of the client to the Chief State Solicitor's Office (CSSO), who receive all such payments on behalf of the Minister.

**22.20.2.** Reasonable Search for Will and Next of Kin

Before consideration is given to transfer funds to the CSSO, the HSE must ensure that all reasonable avenues of enquiry have been exhausted in establishing the existence of a will and/or next of kin.

The following checks and searches shall be undertaken (with supporting written evidence retained on file) before a decision is taken to transfer funds to the CSSO:

- There is no record of the existence of next of kin or a will on the deceased client's hospital charts;
- Enquiries have been made from any known visitors or potential next of kin of the deceased and have been unsuccessful;
- The undertaker who dealt with funeral arrangements has been contacted and has advised that he/she is not aware of next of kin;
- The priest or minister from the resident parish of the deceased has confirmed that he is not aware of next of kin;
- In cases where we hold a bank book, or other documentation on behalf of the deceased, the manager of that bank or financial institution confirms that they do not hold a will for the client nor are they aware of the existence of potential next of kin; and
- Any other possible reasonable searches relevant to the client's circumstances will be undertaken.

If after a minimum of 12 months from the date of the client's death, a person claiming to have inheritance rights has not made themselves known to the HSE, and the above searches have been completed, a Care Centre should commence arrangements to transfer the assets of the deceased to the CSSO.

**Important Note:**

The HSE holds 'dormant' type PPP accounts for many clients, most of whom were discharged from care and whose whereabouts is unknown. These clients may or may not be deceased. We may also hold funds where the client is dead and we know that a next of kin exists, but we are unable to either locate them or they will not interact with us.

It is not appropriate to transfer the funds of such clients to the CSSO, as we can not confirm that we believe they meet the criteria of having died intestate and without next of kin. Such funds must be retained in the PPP a/c until such time as the HSE can transfer those funds to the rightful owner.

**22.20.3. Treatment of Assets other than Cash**

Assets other than cash may be held on client's behalf by the HSE. In the case of bank books or records of assets from financial institutions, these should be passed to the CSSO with any other cash and noted on the accompanying Spreadsheet.

In the case of physical assets, such as jewellery, the assets should be noted on an accompanying spreadsheet and request direction on a case by case basis directly through the CSSO.

**22.20.4. Funds Transfer**

After all searches for a will and/or next of kin have been completed and the HSE is confident that the estate should be passed to the Chief State Solicitor's Office, arrangements should then be made to process the physical transfer of funds.

The CSSO can currently only accept amounts up to the value of €50,000, including the value of funds held in any bank a/c's. In instances where the estate is in excess of that threshold the HSE designated officer shall advise the CSSO of such funds and await their further instruction on the transfer of same.

The Spreadsheet should be completed by each Finance Directorate or Care Centre, providing all details requested, and forwarded with a cheque made payable to "The Chief State Solicitor's Office" to the address below. The CSSO has requested that we advise them in any cover letter to accompany a funds transfer that "This is a new matter".

The CSSO will then acknowledge receipt of the amount forwarded. This acknowledgement should be noted on the clients' files to allow for proper reconciliation and to provide audit evidence that the transfer took place. An indemnity to the HSE will also be provided by the CSSO, which should also be retained in the unlikely event that a person claiming inheritance rights would later appear. Should the latter occur the reference number on the Indemnity should be provided to the person claiming to have an entitlement to inherit so that they may forward that claim to the CSSO.

**22.20.5. Any queries on this process should be forwarded to the PPPA Central Unit, or CSSO Contact details:**

The Chief State Solicitor's Office  
Osmond House  
Little Ship Street  
Dublin 8  
Ireland  
Phone: 01 417 6100  
Fax: 01 417 6299  
e-mail: [contact@csso.gov.ie](mailto:contact@csso.gov.ie)

## 22.21. Release of Information on PPP Accounts

22.21.1. Care Centre staff receive ongoing requests for information on individual client PPP a/c balances and transactions from clients themselves and also from third parties, including spouses, children, parents, siblings and more distant relatives.

### 22.21.2. Clients Capable of Managing their own Financial Affairs

In cases where a client is capable of managing their own financial affairs, information on any aspect of their PPP a/c will only be provided to the client themselves or to a person nominated in writing by the client to receive such information. Clients should be periodically provided with ongoing information on their PPP balances and transactions.

Any third parties requesting information on client PPP a/c activity in such cases should be advised that this information is private and confidential to the client and that the HSE cannot release same to them without the express permission of the client.

### 22.21.3. Clients not Capable of Managing their own Financial Affairs

In general, all client financial information is private and confidential to the client themselves, irrespective of whether the client is cognitively impaired or not. Third parties, even when close relatives, do not have a general right to access information on client' PPP activity or balances, even when a client is cognitively impaired.

There are, however, a number of circumstances where a third party will have a legal authority over the financial affairs of the client and may be entitled to information.

There are also a number of limited circumstances where the HSE may provide some financial information to a third-party, when provided for the benefit, and in the best interest, of the client. In such circumstances the HSE must be in a position to demonstrate that the release of this limited information in such circumstances is justifiable, valid and in the legitimate interest of the relevant client.

#### 1. Legal Authority

In cases where a client has an EPA in place which may grant the appointed Attorney access to the client's financial information. A certified copy of the EPA should be sought and the extent of the authority should then be established before any client information is provided.

A Court Appointed Next Friend may also have a right to access information on a client's PPP account. Again the exact nature of the authority granted to the next friend must be established in each individual case before information is provided.

Information on the balance in a client's PPP a/c can also be provided to a person for the purpose of them making a Wardship application to the Office of the Wards of Court. The release of information in such cases should only occur on foot of a formal request from the Solicitor acting on the instructions of the proposed Committee.



## 2. Other Limited Circumstances

There are a number of limited circumstances where the HSE may issue PPP a/c information to third parties. Any decision to release information in these limited circumstances must always be for the benefit of the client and in their best interest:

- To the person(s) acting as Key Client Contact, and nominated as such by the client on admission, who was at that time not cognitively impaired. All clients being admitted should be asked to provide this information, if they so wish, on the attached Key Client Contact Nomination Form. You will note that there is no requirement on clients to nominate such a person;
- To the partner, parent, child or other family member of the client when that person is acting as the Key Client Contact where the client was cognitively impaired on admission. Such information should be released only to allow the Key Client Contact assist the HSE to manage the PPP funds of the client in the best interest of the client, as provided for in the Health (Repayment Scheme) Act 2006.

In the latter situation, above, the decision to provide limited information to the Key Client Contact should be made by the Director of Nursing or Care Centre Manager at the relevant Care Centre and should be recorded on the client's file.

### 22.21.4. Deceased Clients

The PPP a/c balance of a deceased client may be released to the LPR, or solicitor acting on behalf of such a person, to allow them deal with the proper distribution of the assets of the deceased client. Any queries from other persons on PPP balances or activity in the account of a deceased client should be referred to the LPR for them to deal with.

### 22.21.5. Requests for Information under FOI & Data Protection Legislation

Nothing in this document alters existing arrangements and procedures in place to deal with requests for information under the Freedom of Information Act or the Data Protection Act. Any queries under FOI or the Data Protection Act should continue to be dealt with in the normal manner, following existing HSE procedures.

If there are any concerns of coercion by a third party or that information is being requested without the client's best interest being uppermost, then the case should be referred to the HSE's Elder Abuse Service.

## 22.22. Reporting

22.22.1. It is the responsibility of the location administrator/manager to ensure that all PPP reports are produced accurately in a timely manner.

### 22.22.2. End of Week Reporting (PPP System)

- All PPP records and reports must balance each week.

- Firstly, a total of the PPP cash book must be obtained. All lodgements must be added to the previous week's balance and any withdrawals for the week subtracted - this leaves the cash book balance for the week.
- A List of Balances should then be printed from the PPP System. The total displayed on the List of Balances should match the manual total calculated from the cash book.
- If no discrepancies are found and all totals balance, the List of Balances must be backed up onto a disk and the printed List of Balances should be filed in an End of Week Reports folder.

#### 22.22.3. End of Week Reporting (Manual System)

- All PPP records must balance each week.
- The PPP cash book must be totalled. All lodgements must be added to the previous week's balance and any withdrawals for the week subtracted. This will leave the cash book balance for the week.
- Each client has a page in the PPP ledger. All balances should be added to give a total balance for all clients in the ledger. This should equal the balance taken from the cash book.
- Finally, the balance column in the PPP excel spreadsheet should be totalled and printed. This should agree with the above two figures and the printed spreadsheet should be filed in the 'End of Week Reports' folder.

#### 22.22.4. End of Month Reporting (PPP System)

- On the last day of every month all end of month reports should be run.
- The end of week reporting procedures should be followed as normal.
- The following reports should then be run for the PPP System:
  - Control Account
  - Client Index/Transaction Summarised Report
  - List of Balances (2 copies)
  - List of Credit Balances
- If no discrepancies are found and all reports balance the files must be saved to a disk.

#### 22.22.5. End of Month Reporting (Manual System)

- On the last day of every month all ends of month reports should be run.
- The end of week reporting procedures should be followed as normal.
- All transaction on the PPP Spreadsheet should be printed and filed in the 'End of Month Summary' folder.

#### 22.22.6. PPP Bank Reconciliation

- A bank statement for the locations' PPP Account should be received from the bank each month.
- A reconciliation should be completed each month and any discrepancies reported immediately to the location administrator/manager.
- Attention should be given in this reconciliation to outstanding cheques in excess of 6 months. These are cheques that have been written on behalf of the client but which have never been cashed. When these cheques are identified in the bank reconciliation they should be credited back to the client to whom they relate.

#### 22.22.7. End of Month Financial Control Statement

- A monthly statement must be completed by all locations every month and reconciled prior to submission to the Finance Department by the 10th working day of the following month.
- Part of the monthly local procedures process should include a process whereby the number of clients resident in each location (Care Centre) is reconciled back to the number of clients charged either through the set up of a PPP account or issuing of a bill.

#### 22.22.8. Annual Financial Statements

- The PPP Ledger should be completed and balanced on 31st December each year.

The detailed transaction history should be printed out and retained each year. This information should be available for audit purposes and to facilitate enquiries from either individual clients or their representatives concerning their accounts.

The client ledger should be regularly reviewed during the year and updated to remove inactive, dormant or deceased accounts. Where balances remain on inactive or deceased accounts the units need to make the necessary enquiries and pay the balances to the clients' next of kin or the Chief State Solicitors as appropriate.

Where client ledger listing include debit balances the following actions should be taken

- Investigate the instances that lead to payments being made to or on behalf of the client where insufficient funds were available in their accounts.
- Agree a repayment schedule with the client to repay the overpayment

- The Bank Reconciliation for the period should also be completed on 31st December each year and submitted to the Director of Finance by the date advised in January.
- Refer to Appendices for External Auditor requirement pre commencement of the annual audit. This list is not conclusive and local systems may not be able to produce all requested information. Local arrangements should be formalised with the Auditors annually in this regard.

## 22.23. Local Procedures

- 22.23.1. Each location must prepare and implement a procedure manual outlining the local process and officers designated for particular tasks. This procedure must be available for review purposes to Internal Audit and the Office of the Comptroller and Auditor General upon request.
- 22.23.2. All employees who are involved in the process must be fully inducted in the workings of the procedure.
- 22.23.3. These procedures shall designate individuals within the division to implement the policy and procedures.
- 22.23.4. Officers must fully understand their responsibilities and it is the responsibility of each location Manager to ensure that all officers are made aware of their roles and respective responsibilities.

## 22.24. Security

- 22.24.1. The location administrator/manager is responsible for ensuring that all staff in his/her area receive adequate training and are familiar with the Board's policies and procedures and for ensuring that security procedures are implemented and adhered to by all staff members.
- 22.24.2. Management must ensure that procedures are in place to ensure the physical security of all cash and the recording of all money received by the Board.
- 22.24.3. All HSE staff has responsibility to ensure that client property is safeguarded. Vigilance must be maintained to ensure that property is not lost or stolen. Any identified risk to property should be notified immediately to the local Line Manager.
- 22.24.4. HSE Areas should develop clear, consistent procedures for dealing with client property, including recording of asset, inventory counts, and physical security measures. Responsibility locally should be assigned to a designated officer. HSE Areas may customise procedures in this regulation to meet each respective operating environment. This regulation sets out minimum baseline requirements in respect of property management practice.
- 22.24.5. Access to assets should be limited to staff who have a specific business requirement, providing keys and lock combinations of secured locations only to authorised officers.
- 22.24.6. Routine inspections should be carried out, of "high risk" property (e.g. assets where there is an increased likelihood of theft) to confirm existence and condition.
- 22.24.7. A detailed Asset Register must be held of all physical property held on behalf of the client. An annual audit should be completed in each location to confirm the validity of this report against the physical store of property held. Refer Appendices to this report for template<sup>8</sup>.

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<sup>8</sup> The templates have been designed for ease of administration and are intended to capture all data required in respect of Fixed Asset. All data requested is absolutely necessary for fulfilment of system requirements. It is therefore imperative that officers and relevant line Managers ensure that all sections of any application forms are properly completed prior to approval.

**22.24.8.** The HSE holds property for many clients, most of whom were discharged from care and whose whereabouts are unknown. These clients may or may not be deceased. The HSE may also hold property where the client is dead and know that a next of kin exists, but are unable to either locate them or they will not interact with us. In instances where property held by the HSE has no identifiable registered owner the HSE shall continue to hold that property securely. Disposal of the assets is not permitted unless express written permission is received from the PPP CU.

**22.24.9.** Upon suspicion of fraud, theft or malicious damage HSE officers should notify senior line manager immediately and appropriate action should be taken by the LHO Manager/Hospital Network Manager/equivalent Grade or officer designate to investigate the instances.

**22.24.10.** The HSE insurance programme is aimed at minimising the risk of significant loss to the HSE.

The following are to be considered in relation to relevant insurable assets:

- Complete fixed asset identification and valuation is necessary for accurate insurance of HSE and clients' assets.
- In the event of a loss, property valuations, descriptions, and locations are necessary to ensure full recovery under the policy.
- In some instances, an in-house estimate of cost or insurable value may not be sufficient to substantiate the amount of a loss and an appraisal by an independent third party should be considered when required.
- All insurance is to be dealt with through HSE Finance, AFS and Governance Directorate who should review and update insurance requirements cyclically, or when a change in asset status occurs.

Insurance does not remove the obligation to manage risk within the departments.

**22.24.11.** Cash/ cheques/ money orders

- An official list of staff authorised to administer PPP and pensions must be held in all locations. This list must be regularly reviewed and updated.
- A list of staff authorised to transport cash, cheques and money orders to and from the bank and post office must also be in place. This list must be regularly reviewed and updated.
- All staff authorised to transport money on behalf of the Board should be circulated with a copy of the limit of cover for amounts being transported, as issued by the Board's insurer.
- It is best practice, where possible, that regardless of the amount of money being transported that two members of staff carry out this duty. The timings and routes should be regularly reviewed This will ensure that in the event of loss of money, that the loss can be claimed in full by the Board. It also reduces the risk of misappropriation of funds.
- Where money needs to be transported within a location, two members of staff should always be present.

## 22.24.12. Pensions and Cash Refunds

- Clients receiving cash refunds from a member of staff must at all times sign the Cash Refund book. In the event that a client is unable to sign for the cash refund, a designated independent officer shall sign in his/her place. This designated independent officer must hold the office of Grade 6 or above
- Client Pension Documents should be securely stored in a safe all times.
- The number of clients in receipt of allowances held in a location should be reconciled with the Client Register each week taking cognisance of the “weekly balances and transaction report” issued from the PPPCU.
- All money received from clients for lodgement to their account must at all times be stored in the PPP cash box. The PPP cash box must be kept in a safe or, if a safe is not available in a locked drawer or press.
- The key to the safe/drawer/press must be securely stored at all times.
- Management must ensure that all staff with authorised access to money are aware of the insurance cover on the safe(s) in their location. The Board's insurers provide limited cover for cash loss from certain safes. It is the responsibility of management in each location to ensure the safe(s) in their location is covered and to be aware of the amount covered.

## 22.25. Segregation of Duties

- 22.25.1. The location administrator/manager is responsible for ensuring that different officers in the location perform the different activities involved in the PPP process, although these activities form part of the same transaction.
- 22.25.2. The location administrator/manager must ensure that regular checks on all PPP transactions are carried out by officers independent of the process.
- 22.25.3. The task of maintaining PPP records i.e. ledger, accounts, should be segregated from:
- receipting clients private property upon admission
  - the storage of PPP in a safe/cash box
  - storage of the pension books, where applicable.
- 22.25.4. The task of authorising payments from the PPP account should be segregated from:
- posting withdrawals on clients' accounts
  - processing and signing of the PPP cheque.

## 22.26. Reporting of Irregularities

- 22.26.1. 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 Assistant National Director of Finance, the HSE National Director of Audit and HR for appropriate action. For further information please refer to HSE Policies, Procedures Regulation and in particular to the HSE Protected Disclosures of Information Policy at [HSENet - HSE National Intranet - Policies, Procedures & Regulation](#)

**Information required by Auditors to carry out the Audit of Patients Private Property Accounts**

1. Details of all relevant bank accounts.(Bank, Sort code, a/c number, a/c type, name on account)
2. Bank reconciliation statement for all PPP bank accounts as at 31 December
3. Statement reconciling closing bank balances to patients ledger balances as at 31 December
4. Explanation of any minus balances on the patients' ledger balances as at the 31<sup>st</sup> December.
5. Bank control account for the year ended 31 December. (This should clearly show opening balance, payments, receipts and closing balance).
6. Patients' ledger balances control account for year ended 31 December. (This should clearly show opening balance, payments, receipts and closing balance)
7. Detailed listing of payments agreed to total on bank account. (This listing should clearly identify the type of payment i.e. cheque, a/c transfer, direct debit and also identify the patient.)
8. Detailed listing of receipts agreed to total on bank account. (This listing should clearly identify the type of receipt i.e. lodgement, a/c transfer, and also identify the patient.)
9. Bank Statements for the year.
10. All patients' ledger accounts for the year ended 31<sup>st</sup> December.
11. Printout of patient balances listing as at 31 December.
12. Back up documentation for all receipts and payments to/from the PPP bank accounts for the year.
13. Access to all patient's PPP files and accounts details.
14. Split of patient balances at 31 December between current, deceased and discharged in monetary value and patient numbers.
15. File documentation supporting all transactions with PPP CU Tullamore.

**PATIENTS PRIVATE PROPERTY ACCOUNTS 20XX**

**AREA**

**NAME & ADDRESS OF UNIT**

**SECTION 1 - BANK RECONCILIATION (PPP Current Account)**

<b>1.1</b>	Balance per bank account at - <b>01/01/20XX</b> <i>This figure should agree to the closing bank balance as at previous year end</i>	_____	
	<b>Add Credits for the period - (insert Month)</b>		
<b>1.2</b>	Lodgements to individual patients accounts	_____ -	
<b>1.3</b>	Transfer of surplus funds from the local investment fund	_____ -	
<b>1.4</b>	Refund of bank charges from kilkenny	_____ -	
<b>1.5</b>	Transfer of surplus funds from the Central Unit Tullamore	_____ -	
<b>1.6</b>	Interest Credited during the year	_____ -	
<b>1.7</b>	Other Lodgements <i>Please give details of same</i> cheques written back	_____ -	
<b>1.7a</b>	Contras	_____ -	
<b>1.8</b>	Total Credits for the period - <b>(insert Month)</b> <i>(1.2+1.3+1.4+1.5+1.6+1.7)</i>	_____ -	
	<b>Less Debits for the period - (insert Month)</b>		
<b>1.9</b>	Cheques issued from individual patients accounts	_____ -	
<b>1.10</b>	Transfer of surplus funds to the local investment fund	_____ -	
<b>1.11</b>	Transfer of surplus funds to the Central Unit Tullamore	_____ -	
<b>1.12</b>	Bank charges paid during the year	_____ -	
<b>1.13</b>	Other payments	_____ -	
<b>1.13a</b>	Contras	_____ -	
<b>1.14</b>	Total Payments for the period <b>(insert Month)</b> <i>(1.9+1.10+1.11+1.12+1.13)</i>	_____ -	
<b>1.15</b>	<b>Closing bank balance as at 31/01/20XX</b> <i>(1.1+ 1.8 - 1.14)</i>	<table border="1" style="display: inline-table;"><tr><td style="text-align: center;">-</td></tr></table>	-
-			
<b>1.16</b>	Balance per bank statement at <b>31/01/20XX</b>	_____ -	
<b>1.17</b>	Add outstanding Lodgements	_____ -	
<b>1.18</b>	Less outstanding cheques	_____ -	
<b>1.19</b>	Balance per bank account at <b>31/01/20XX</b> <i>This figure should equal 1.15</i>	<table border="1" style="display: inline-table;"><tr><td style="text-align: center;">-</td></tr></table>	-
-			
	<i>Difference between 1.15 and 1.19</i>	_____ -	



PATIENTS PRIVATE PROPERTY ACCOUNTS 20XX

AREA \_\_\_\_\_

NAME & ADDRESS OF UNIT \_\_\_\_\_

SECTION 2 - INDIVIDUAL LEDGER BALANCES

2.1	Patients Ledger balances as at - <b>01/01/20XX</b> <i>This figure should agree to the patient ledger balance at previous year end</i>		
2.2	Lodgments to the individual accounts <i>(same figure as 1.2)</i>	-	
2.3	Lodgements to the individual accounts from Tullamore <i>(same figure as 1.5)</i>	-	
2.4	Cheques written back	-	
2.5	Withdrawals from individual accounts <i>(same figure as 1.9)</i>	-	
2.6	Withdrawals from individual accounts to Tullamore <i>(same figure as 1.11)</i>	-	
2.7	Other adjustments if any <i>(Differences coming forward)</i>	-	
2.8	<b>Patients Ledger Balances at - <b>31/01/20XX</b></b> <i>(2.1+2.2+2.3-2.4-2.5-2.6+/-2.7)</i>	<table border="1"><tr><td>-</td></tr></table>	-
-			
2.9	<b>Total of individual ledger balances per computer system at <b>31/01/20XX</b></b>	-	
2.10	Errors brought forward:	-	

**PATIENTS PRIVATE PROPERTY ACCOUNTS 20XX**

**AREA**

\_\_\_\_\_

**NAME & ADDRESS OF UNIT**

\_\_\_\_\_

**SECTION 3 RECONCILIATION OF INDIVIDUAL LEDGER BALANCES AND BANK STATEMENTS**

3.1	Balance as per bank account as at <i>THIS FIGURE IS EQUAL TO 1.15/1.19</i>	<b>31/01/20XX</b>	- _____
	Cash on hand		-
3.2	Balance as per local investment fund at	<b>31/01/20XX</b>	- _____
3.3	Add cumulative bank charges (Current a/c) Bank charges due from HSE Bank charges due from HSE Bank charges due from HSE		_____ - - -
3.4	Less cumulative interest charges (Current a/c)		_____ -
3.5	Total funds held on behalf of patients at	<b>31/01/20XX</b>	- <div style="border: 1px solid black; width: 40px; height: 15px; margin: 0 auto;"></div>
3.6	Total Client Ledger Balances <i>Same figure as 2.9</i>	<b>31/01/20XX</b>	-  Difference
	Reserve B/F Plus deposit account interest Plus local investment account interest Reserve C/F		_____ - - -
3.7	Total reserves as at <i>This figure should be the same as 3.5</i>	<b>31/01/20XX</b>	- <div style="border: 1px solid black; width: 40px; height: 15px; margin: 0 auto;"></div> -

PATIENT PRIVATE PROPERTY BANK ACCOUNT REGISTER

Bank A/C no	Name of Care centre	Address	Region	Bank Account Name	Client Name	Bank Account Sort Code	Bank Account Provider	Bank Provider Address	Completed by	Approved by

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PATIENT PRIVATE PROPERTY ASSET REGISTER - CLIENT: \_\_\_\_\_

Asset Reference Number	Description	Location	Value/Cost *	Received by: HSE Officer:	Returned to Client by: HSE Officer	Received by Client
					Signature required	

*If no valuation certificate available the client must estimate a cost.*